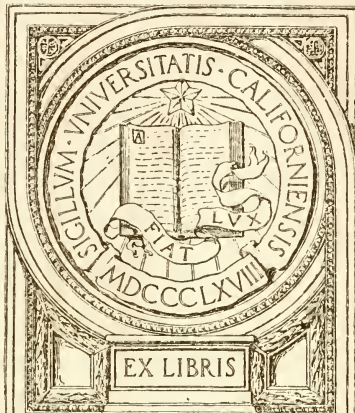




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THE
EXCISE TAX LAW.

APPROVED JULY 1, 1862;

AND ALL

THE AMENDMENTS,

TOGETHER WITH

THE INSTRUCTIONS AND BLANK FORMS, DECISIONS, AND REGULATIONS OF THE
COMMISSIONER, WITH FULL MARGINAL NOTES AND REFERENCES,

AND

A Minute Analytical Index.

ALSO,

THE JANUARY STATEMENT OF THE COMMISSIONER OF INTERNAL
REVENUE TO THE SECRETARY OF THE TREASURY.

COMPILED BY

CHARLES F. ESTEE, Esq.,

Late Deputy Commissioner of Internal Revenue.



NEW YORK:
FITCH, ESTEE & CO., STATIONERS AND PUBLISHERS,
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1863.

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P R E F A C E .

THE design of this book is to furnish an accurate reprint of the Excise Tax Law of the 37th Congress, and the Amendments subsequently made, including those of the recent Session ; the Instructions, Decisions, and Regulations of the Commissioner, with the Blank Forms prescribed to be used.

Marginal references are made on the pages of the Law to such Amendments, Decisions, Regulations, and Forms as apply to the subjects in the text. A minute Analytical Index is added, which contains the rate per cent. of taxes and the stamp duties alphabetically arranged, and directs the reader to the particular contents of the volume.

The compiler has endeavored to prepare a volume valuable to every officer of the law, also to every lawyer, merchant, manufacturer, and tax payer, and of such a permanent character as to be important to every library. He desires to express obligations to FRANCIS W. TAPPAN, Esq., Deputy Collector Third Collection District, New York, for valuable services rendered in the compilation.

CHARLES F. ESTEE.

NO. 3 PARK PLACE, NEW YORK, *May 10th*, 1863.

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EXCISE TAX.

AN ACT

TO PROVIDE INTERNAL REVENUE TO SUPPORT THE GOVERNMENT AND TO
PAY INTEREST ON THE PUBLIC DEBT.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes imposed by this act, or which may be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department to be called the Office of the Commissioner of Internal Revenue; and the President of the United States is hereby authorized to nominate and, with the advice and consent of the Senate, to appoint a Commissioner of Internal Revenue, with an annual salary of four thousand dollars, who shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same, or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes which may be necessary to carry this act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of per-centage duties, imposed by this act, and to alter and renew or replace such stamps from time to time, as occasion shall require; and the Secretary of the Treasury may assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require; and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said Commissioner.

Office of Commissioner of Internal Revenue created.
Amended,
Mar. 3, '63, p. 122.

Salary.
Duties.

Powers.

Clerks.

Franking Privilege.

GENERAL PROVISIONS.

The President, to divide the States into Collection Districts.

An Assessor and Collector appointed for each district, who shall be residents.

Proviso.

Proviso. Limitation of the number of districts.

Proviso. Additional districts in California.

Assessors to divide their districts into assessment districts and appoint Assistant Assessors, residents therein.

Oath of Assessor and Assistant Assessor.
Form No. 23,
p. 169.

Act July 2, 1862,
p. 101.

Series I., No. 4,
p. 136.

SEC. 2. *And be it further enacted*, That, for the purpose of assessing, levying, and collecting the duties or taxes hereinafter prescribed by this act, the President of the United States be, and he is hereby, authorized to divide, respectively, the States and Territories of the United States and the District of Columbia into convenient collection districts, and to nominate and, by and with the advice and consent of the Senate, to appoint an Assessor and a Collector for each such district, who shall be residents within the same: *Provided*, That any of said States and Territories and the District of Columbia may, if the President shall deem it proper, be erected into and included in one district: *Provided*, That the number of districts in any State shall not exceed the number of Representatives to which such State shall be entitled in the present Congress, except in such States as are entitled to an increased representation in the Thirty-eighth Congress, in which States the number of districts shall not exceed the number of Representatives to which any such State may be so entitled: *And provided, further*, That in the State of California the President may establish a number of districts not exceeding the number of Senators and Representatives to which said State is entitled in the present Congress.

SEC. 3. *And be it further enacted*, That each of the Assessors shall divide his district into a convenient number of assessment districts, subject to such regulations and limitations as may be imposed by the Commissioner of Internal Revenue, within each of which he shall appoint one Assistant Assessor, who shall be resident therein; and each Assessor and Assistant Assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some Collector to be appointed by virtue of this act (who is hereby empowered to administer the same), the following oath or affirmation, to wit: "I, A B, do swear, or affirm (as the case may be), that I will bear true faith and allegiance to the United States of America, and will support the Constitution thereof, and that I will, to the best of my knowledge, skill, and judgment, diligently and faithfully execute the office and duties of Assessor for (naming the assessment district), without favor or partiality, and that I will do equal right and justice in every case in which I shall act as Assessor." And a certificate of such oath or affirmation shall be delivered to

the Collector of the district for which such Assessor or Assistant Assessor shall be appointed. And every Assessor or Assistant Assessor acting in the said office without having taken the said oath or affirmation shall forfeit and pay one hundred dollars, one moiety thereof to the use of the United States, and the other moiety thereof to him who shall first sue for the same, with costs of suit.

Forfeiture for acting without having taken oath.

SEC. 4. *And be it further enacted*, That before any such Collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties to be approved as sufficient by the Solicitor of the Treasury, containing the condition that said Collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury. And such Collectors shall, from time to time, renew, strengthen, and increase their official bond, as the Secretary of the Treasury may direct.

Collector to give bond.

Five sureties.

SEC. 5. *And be it further enacted*, That each Collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke any such appointment, giving such notice thereof as the Commissioner of Internal Revenue shall prescribe; and may require bonds or other securities and accept the same from such deputy; and each such deputy shall have the like authority, in every respect, to collect the duties and taxes levied or assessed within the portion of the district assigned to him which is by this act vested in the Collector himself; but each Collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as Deputy Collector by any of his deputies while acting as such, and for every omission of duty: *Provided*, That nothing herein contained shall prevent any Collector from collecting himself the whole or any part of the duties and taxes so assessed and payable in his district.

Renewal and increase.

Each Collector may appoint Deputies.

Bonds.

Authority of Deputies.

Collector responsible for acts and omissions of Deputies.

Collector may himself collect the taxes.

SEC. 6. *And be it further enacted*, That it shall be the duty of any person or persons, partnerships, firms, associations, or corporations, made liable to any duty, license, stamp, or tax imposed by this act, when not otherwise and differently pro-

Persons, etc., to make list of income, goods, wares, and property liable to tax.

Amended,
July 17, '62; p. 93.

Series I., No. 5;
p. 145.

Forms, No. 24;
P.

Instructions, re-
gulations, etc., of
the Commissioner
binding.

Assessments,
how made.

Series I., No. 4;
p. 137.

How to make
inquiry.

Duties of offi-
cers in cases of
persons who fail
to make written
lists;

vided for, on or before the first day of August, eighteen hundred and sixty-two, and on or before the first Monday of May in each year thereafter, and in all other cases before the day of levy, to make a list or return to the Assistant Assessor of the district where located, of the amount of annual income, the articles or objects charged with a special duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a specific or ad valorem duty or tax, the several rates and aggregate amount according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person or persons, partnerships, firms, associations, or corporations are liable to be assessed under and by virtue of the provisions of this act.

SEC. 7. *And be it further enacted*, That the instructions, regulations, and directions, as hereinbefore mentioned, shall be binding on each Assessor and his assistants, and on each Collector and his deputies, in the performance of the duties enjoined by or under this act; pursuant to which instructions the said Assessors shall, on the first day of August, eighteen hundred and sixty-two, and on the first Monday of May in each succeeding year, and from time to time thereafter, in accordance with this act, direct and cause the several Assistant Assessors to proceed through every part of their respective districts, and inquire after and concerning all persons being within the assessment districts where they respectively reside, owning, possessing, or having the care or management of any property, goods, wares, and merchandise, articles or objects liable to pay any duty, stamp or tax, including all persons liable to pay a license duty, under the provisions of this act (by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other records or documents, and by all other lawful ways and means, especially to the written list, schedule, or return required to be made out and delivered to the Assistant Assessor by all persons owning, possessing, or having the care or management of any property, as aforesaid, liable to duty or taxation), and to value and enumerate the said objects of taxation, respectively, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

SEC. 8. *And be it further enacted*, That if any person owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and

exhibit a written list when required, as aforesaid, and shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any license, as aforesaid, then, and in that case, it shall be the duty of the officer to make such list, which, being distinctly read, consented to, and signed, by the person so owning, possessing, or having the care and management as aforesaid, shall be received as the list of such person.

and who disclose.

To make list.

SEC. 9. *And be it further enacted*, That if any such person shall deliver or disclose to any Assessor or Assistant Assessor appointed in pursuance of this act, and requiring a list or lists, as aforesaid, any false or fraudulent list or statement, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person so offending, and being thereof convicted on indictment found therefor in any circuit or district court of the United States held in the district in which such offense may be committed, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act shall, in all such cases, and in all cases of under-valuation or under-statement in such lists or statements, be made, as aforesaid, upon lists, according to the form prescribed, to be made out by the Assessors and Assistant Assessors, respectively; which lists the said Assessors and Assistant Assessors are hereby authorized and required to make according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises respectively; and from the valuation and enumeration so made there shall be no appeal.

Penalty for delivering false or fraudulent list.

With intent.

Fine and costs.

In cases of under-valuation or under-statement.

Series I., No. 5; p. 146.

Assessors to make lists.

May enter upon premises.

SEC. 10. *And be it further enacted*, That in case any person shall be absent from his or her place of residence at the time an Assistant Assessor shall call to receive the list of such person, it shall be the duty of such Assistant Assessor to leave at the place of residence of such person, with some person of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office, a written note or memorandum, addressed to such person, requiring him or her to present to such Assessor the list or lists required by this act within ten days from the date of such note or memorandum.

Assistant Assessors to notify absent persons.

How served.

SEC. 11. *And be it further enacted*, That if any person, on being notified or required, as aforesaid, shall refuse or neglect to give such list or lists within the time required, as aforesaid, it shall be the duty of the Assessor for the assessment district

If any person neglect or refuse to give list.

Assessor to make list.

Amended,
Mar. 8, '63, p. 104.

Except in cases
of sickness, 50 per
cent. to be added
to the amount.

Series I., No. 5;
p. 146.

Forfeiture.

Assistant As-
sessors to make
list of goods, etc.,
of non-residents.

May enter into
premises.

Persons may
make lists of prop-
erty being in
other districts.

within which such person shall reside, and he is hereby authorized and required, to enter into and upon the premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such lists of property, goods, wares, and merchandise, and all articles or objects liable to duty or taxation, owned or possessed, or under the care or management of such person, as are required by this act, including the amount, if any, due for license; and in case of refusal or neglect to make such lists, except in cases of sickness, the Assessors shall thereupon add fifty per centum to the amount of the items thereof; and the lists, so made and subscribed by such Assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act; and the person so failing or neglecting, unless in case of sickness or failure to receive the notice, shall, moreover, forfeit and pay the sum of one hundred dollars, except where otherwise provided for, to be recovered for the use of the United States, with costs of suit.

SEC. 12. *And be it further enacted*, That whenever there shall be in any assessment district any property, goods, wares, and merchandise, articles or objects, not owned or possessed by, or under the care or management of, any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall have been transmitted to the Assistant Assessor in the manner provided by this act, it shall be the duty of the Assistant Assessor for such district, and he is hereby authorized and required, to enter into and upon the premises where such property is situated, and take such view thereof as may be necessary, and to make lists of the same, according to the form prescribed, which lists, being subscribed by the said Assessor, shall be taken and reputed as good and sufficient lists of such property, goods, wares, and merchandise, articles, or objects, as aforesaid, under and for the purposes of this act.

SEC. 13. *And be it further enacted*, That the owners, possessors, or persons having the care or management of property, goods, wares, and merchandise, articles or objects, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the lists thereof required by this act (provided the assessment district in which the said objects of duty or taxation are situated is therein distinctly stated) at the time and in the manner prescribed to the Assistant Assessor of the assessment district wherein such

persons reside. And it shall be the duty of the Assistant Assessor who receives any such list to transmit the same to the Assistant Assessor where such objects of taxation are situate, who shall examine such list; and if he approves the same, he shall return it to the Assistant Assessor from whom he received it, with his approval thereof; and if he fails to approve the same, he shall make such alterations therein as he may deem to be just and proper, and shall then return the said list, with such alterations therein or additions thereto, to the Assistant Assessor from whom he received the said list and the Assistant Assessor, where the person liable to pay such tax resides, shall proceed in making the assessment of the tax upon the list by him so received, in all respects as if the said list had been made out by himself.

SEC. 14. *And be it further enacted*, That the lists aforesaid shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose by this act, as aforesaid, and where duties accrue at other and different times, the lists shall be taken with reference to the time when said duties become due; and the Assistant Assessors, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists—the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay any duty, tax, or license under this act residing within the assessment district, together with the value and assessment, or enumeration, as the case may require, of the objects liable to duty or taxation within such district for which each such person is liable, or for which any firm, company, or corporation is liable, with the amount of duty or tax payable thereon; and the second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment or enumeration thereof, as the case may be, with the amount of duty or tax payable thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the Assessor, under the direction of the Commissioner of Internal Revenue, and lists taken according to such forms shall be made out by the Assistant Assessors and delivered to the Assessor within thirty days after the day fixed by this act as aforesaid, requiring lists from individuals; or where duties, licenses, or taxes accrue at other and different times, the lists shall be delivered from time to time as they become due. And if any Assistant Assessor shall fail to perform any duty assigned by this act within the time prescribed by his precept, warrant, or other

Duty of Assistant Assessors relative to said lists.

Series I., No. 4; p. 139.

Assistant Assessors to make two general lists.

List of persons liable to pay any tax and assessment.

List of non-residents owning property in the district; and the assessment.

Form No. 23; p. 4.
Series I., No. 5; p. 135.

Lists delivered to be sent to the Assessor.

As they become due.

Forfeiture for neglect of duty.

Assessors to advertise where lists may be examined.

Forms, p. 192.

Posters.

Lists to be open for fifteen days after notice.

Time and place for hearing and determining appeals.

To submit lists for inspection.

To hear and determine appeals within fifteen days after notice.

Question to be determined.

Appeals to be in writing.

What to specify.

See Regulation, Dec., 1862, p. 280.

Assessor to re-examine and equalize valuations.

Five days' written notice of an increase of valuation, or enumeration.

legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such Assistant Assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered for the use of the United States, with costs of suit.

SEC. 15. *And be it further enacted*, That the Assessors for each collection district shall by advertisement in some public newspaper published in each county within said district, if any such there be, and by written or printed notifications, to be posted up in at least four public places within each assessment district, advertise all persons concerned of the time and place within said county when and where the lists, valuations, and enumerations made and taken within said county may be examined; and said lists shall remain open for examination for the space of fifteen days after notice shall have been given as aforesaid. And said notifications shall also state when and where within said county, after the expiration of said fifteen days, appeals will be received and determined relative to any erroneous or excessive valuations or enumerations by the Assistant Assessors. And it shall be the duty of the Assessor for each collection district, at the time fixed for hearing such appeal as aforesaid, to submit the proceedings of the Assistant Assessors, and the lists taken and returned as aforesaid, to the inspection of any and all persons who may apply for that purpose. And the said Assessor for each collection district is hereby authorized, at any time within fifteen days from and after the expiration of the time allowed for notification as aforesaid, to hear and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said Assistant Assessors: *Provided*, That the question to be determined by the Assessor, on an appeal respecting the valuation or enumeration of property, or objects liable to duty or taxation, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same assessment district, and whether the enumeration be or be not correct. And all appeals to the Assessor as aforesaid, shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested; and shall, moreover, state the ground or principle of inequality or error complained of. And the Assessor shall have power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation or enumeration shall be increased without a previous notice of at least five days, to the party interested, to appear and object to the same, if he judge proper;

which notice shall be given by a note in writing, to be left at the dwelling-house, office, or place of business of the party by such Assessor or an Assistant Assessor.

SEC. 16. *And be it further enacted*, That the said Assessors of each collection district, respectively, shall, immediately after the expiration of the time for hearing appeals, and, from time to time, as duties, taxes, or licenses become liable to be assessed, make out lists containing the sums payable according to the provisions of this act upon every object of duty or taxation in and for each collection district, which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district which is liable to the said tax, or engaged in any business or pursuit requiring a license, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said duty or tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the Assistant Assessor making out any such separate list shall transmit therefrom to the Assistant Assessor, where the persons liable to pay such tax reside or shall have their principal place of business, copies of the list of property held by persons so liable to pay such tax, to the end that the taxes assessed under the provisions of this act may be paid within the collection district where the persons liable to pay the same reside, or may have their principal place of business. And in all other cases the said Assessor shall furnish to the Collectors of the several collection districts, respectively, within ten days after the time of hearing appeals, and from time to time thereafter as required, a certified copy of such list or lists for their proper collection districts; and in default of performance of the duties enjoined upon Assessors by this section they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, and, moreover, shall forfeit their compensation as Assessors: *Provided*, That it shall be in the power of the Commissioner of Internal Revenue to exonerate any Assessor as aforesaid from such forfeitures, in whole or in part, as to him shall appear just and equitable.

SEC. 17. *And be it further enacted*, That there shall be allowed and paid to the several Assessors and Assistant Assessors, for their services under this act—to each Assessor

How served.

Assessors to make lists of persons liable to taxation, and sums payable.

Series I., No. 4; p. 135.

Form No. 23;

Series I., No. 5; p. 143.

Separate list of property of non-residents.

Assistant Assessors to transmit such lists to districts where persons reside, or have principal place of business.

Assessor shall furnish lists to Collectors within ten days after time of hearing appeals.

Forfeiture.

Provido, Commissioner may exonerate.

Compensation of Assessors.

Amended,
Mar. 3, '63; p. 124.

Assistant Asses-
sors.

Amended,
Mar. 3, '63; p. 125.

Stationery.

Proviso.

Additional rates
of compensation
may be allowed
in California, Ore-
gon, and the Ter-
ritories.

Collector to sub-
scribe three re-
ceipts for lists
from Assessor.

Form No. 23.
One correct copy.

Form No. 23½.
p. 167.

Two aggregate
statements.

three dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the Assistant Assessors for the valuation; and five dollars per day for every day employed in hearing appeals, revising valuations, and making out lists agreeably to the provisions of this act; and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said Collectors, and forwarded to the Commissioner of Internal Revenue; to each Assistant Assessor three dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the Assessor and approved by the Commissioner of Internal Revenue; and one dollar for every hundred taxable persons contained in the tax list, as completed and delivered by him to the Assessor. And the said Assessors and Assistant Assessors, respectively, shall also be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties, and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized: *Provided*, the Secretary of the Treasury shall be, and he is hereby, authorized to fix such additional rates of compensation to be made to Assessors and Assistant Assessors in the States of California and Oregon and the Territories as may appear to him to be just and equitable, in consequence of the greater cost of living and traveling in those States and Territories, and as may, in his judgment, be necessary to secure the services of competent and efficient men, provided the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories, respectively. In cases where a collection district embraces more than a single congressional district, the Secretary of the Treasury may allow the Assessor such compensation as he may deem necessary.

SEC. 18. *And be it further enacted*, That each Collector, on receiving a list, as aforesaid, and from time to time as such lists may be received from the said Assessors, respectively, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list shall be delivered by him to, and shall remain with, the Assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of taxes to be collected in his collection district, one of which aggregate statements and receipts shall be transmitted to the Commis-

sioner of Internal Revenue, and the other to the First Comptroller of the Treasury; and all lists received from time to time, as aforesaid, shall be in like form and manner transmitted as aforesaid.

SEC. 19. *And be it further enacted*, That each of said Collectors shall, within ten days after receiving his annual collection list from the Assessors, respectively, as aforesaid, give notice, by advertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by notifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county at which he will attend to receive the same, which time shall not be less than ten days after such notification; and all persons who shall neglect to pay the duties and taxes so as aforesaid assessed upon them to the Collector within the time specified, shall be liable to pay ten per centum additional upon the amount thereof, the fact of which liability shall be stated in the advertisement and notifications aforesaid. And with regard to all persons who shall neglect to pay as aforesaid, it shall be the duty of the Collector, in person or by deputy, within twenty days after such neglect, to make a demand personally, or at the dwellings or usual places of business of such persons, if any they have, for payment of said duties or taxes, with the ten per centum additional aforesaid. And with respect to all such duties or taxes as are not included in the annual lists aforesaid, and all taxes and duties the collection of which is not otherwise provided for in this act, it shall be the duty of each Collector, in person or by deputy, to demand payment thereof, in manner aforesaid, within ten days from and after receiving the list thereof from the Assessor; and if the annual and other duties shall not be paid within ten days from and after such demand therefor, it shall be lawful for such Collector or his deputies to proceed to collect the said duties or taxes, with ten per centum additional thereto, as aforesaid, by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of such distraint it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with some person of suitable age and discretion, with a note of the sum demanded,

Collectors to advertise when and where taxes on annual lists are payable.

Form, p. 192.

In one paper.

Posters.

Series I., No. 5; p. 149.

Ten days after notice.

For neglect to pay taxes, ten per cent. added.

Series I., No. 5; p. 150.

Series I., No. 5; p. 153.

Collector or his deputy to demand payment within twenty days.

Form, p. 179.

Amended, Mar. 3, '63; p. 104.

Other lists, when payable.

Series I., No. 5 p. 153.

Form, p. 180.

If not paid within ten days, Collector or his deputies to collect by distraint and sale.

Form, p. 196

Copy and notice to owner.

Form, p. 204.

Advertisement.	and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if there is a newspaper published in said county, or to be publicly posted up at the post-office, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two other public places, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten nor more than twenty days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: <i>Provided</i> , that in any case of distraint for the payment of the duties or taxes aforesaid, the goods, chattels, or effects so distrained shall and may be restored to the owner or possessor, if prior to the sale payment of the amount due or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing, advertising, and keeping the goods, chattels, or effects so distrained as may be prescribed by the Commissioner of Internal Revenue; but in case of non-payment or tender, as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: <i>Provided</i> , that there shall be exempt from distraint the tools or implements of a trade or profession, one cow, arms, and provisions, and household furniture kept for use, and apparel necessary for a family.
Or posters.	
Notice.	
Time of sale.	
Place.	
Proviso.	
Property to be restored on payment of tax and fees prior to sale.	
Series L, No. 5; p. 154.	
Sale.	
Forms, p. 203.	
Overplus.	
Proviso: Property exempt from distraint.	

SEC. 20. *And be it further enacted*, That in all cases where the property liable to distraint for duties or taxes under this act may not be divisible, so as to enable the Collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the duty or tax, costs, and charges, shall be paid to the owner of the property, or his, her, or their legal representatives, or if he, she, or they can not be found, or refuse to receive the same, then such surplus shall be deposited in the treasury of the United States, to be there held

Where property liable to distraint is not divisible,

The whole to be sold.
Surplus.

for the use of the owner, or his, her, or their legal representatives, until he, she, or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid can not be sold for the amount of the duty or tax due thereon, with the costs and charges, the Collector shall purchase the same in behalf of the United States for an amount not exceeding the said tax or duty, with the costs and charges thereon. And all property so purchased may be sold by said Collector under such regulations as may be prescribed by the Commissioner of Internal Revenue. And the Collector shall render a distinct account of all charges incurred in the sale of such property, and shall pay into the treasury the surplus, if any there be, after defraying the charges.

SEC. 21. *And be it further enacted*, That in any case where goods, chattels, or effects sufficient to satisfy the duties imposed by this act upon any person liable to pay the same shall not be found by the Collector or Deputy Collector, whose duty it may be to collect the same, he is hereby authorized to collect the same by seizure and sale of real estate; and the officer making such seizure and sale shall give notice to the person whose estate is proposed to be sold, by giving him in hand, or leaving at his last and usual place of abode, if he has any such within the collection district where said estate is situated, a notice, in writing, stating what particular estate is proposed to be sold, describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same; which time shall not be less than ten nor more than twenty days from the time of giving said notice; and the said officer shall also cause a notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be, and shall also cause a like notice to be posted up at the post-office nearest to the place of residence of the person whose estate shall be so seized, and in two other public places within the county; and the place of said sale shall not be more than five miles distant from the estate seized. At the time and place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the amount of duties with the ten per centum additional thereon, and all charges for advertising, and an officer's fee of ten dollars. And if no person offers for said estate the amount of said minimum, the officer shall

Property not sold for the tax and costs to be purchased for the United States.

Resold.

Account.

Surplus.

Seizure and sale of real estate.

Notice to be given.

Forms, p. 207.

Time of sale.

Advertisement.

Sale.

Fee, \$10.

May be purchased for the United States. declare the same to be purchased by him for the United States, and shall deposit with the district attorney of the United States a deed thereof, as hereinafter specified and provided; otherwise the same shall be declared to be sold to the highest bidder. And said sale may be adjourned by said officer for a period not exceeding five days, if he shall think it advisable so to do. If the amount bid shall not be then and there paid, the officer shall forthwith proceed to again sell said estate in the same manner. If the amount bid shall be then and there paid, the officer shall give his receipt therefor, if requested, and within five days thereafter he shall make out a deed of the estate so sold to the purchaser thereof, and execute the same in his official capacity, in the manner prescribed by the laws of the State in which said estate may [be] situated, in which said deed shall be recited the fact of said seizure and sale, with the cause thereof, the amount of duty for which said sale was made, and of all charges and fees, and the amount paid by the purchaser, and all his acts and doings in relation to said seizure and sale, and shall have the same ready for delivery to said purchaser, and shall deliver the same accordingly, upon request therefor. And said deed shall be *prima facie* evidence of the truth of the facts stated therein; and if the proceedings of the officer as set forth have been substantially in pursuance of the provisions of this act, shall be considered and operate as a conveyance to the purchaser of the title to said estate, but shall not affect the rights of third persons acquired previously to the claim of the United States under this act. The surplus, if any, arising from such sale shall be disposed of as provided in this act for like cases arising upon sales of personal property. And any person whose estate may be seized for duties, as aforesaid, shall have the same right to pay or tender the amount due, with all proper charges thereon, prior to the sale thereof, and thereupon to relieve his said estate from sale, as aforesaid, as is provided in this act for personal property similarly situated. And any Collector or Deputy Collector may, for the collection of duties imposed upon any person by this act, and committed to him for collection, seize and sell the lands of such person situated in any other collection district within the State in which said officer resides; and his proceedings in relation thereto shall have the same effect as if the same were had in his proper collection district; and the owners, their heirs, executors, or administrators, or any person having an interest therein, or any person on their behalf, shall have liberty to redeem the land sold as aforesaid, within one year from and

Sale may be adjourned five days.

Re-sale.

Deed to be made according to State laws.

What the deed to recite.

Form of deed, p. 209.

To be evidence,

And title.

Prior rights of third persons not to be affected.

Owner may pay amount due, and costs, prior to the sale.

Collectors may seize and sell lands situate in other districts of the State.

Owners or parties interested may redeem within one year after record of deed.

after recording the said deed, upon payment to the purchaser, or in case he can not be found in the county where the lands are situate, to the Collector for the use of the purchaser, his heirs, or assigns, of the amount paid by the purchaser, with interest on the same at the rate of twenty per centum per annum. And it shall be the duty of every Collector to keep a record of all sales of land made in his collection district, whether by himself or his deputies, in which shall be set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed, and all proceedings in making said sale, the amount of fees and expenses, the name of the purchaser, and the date of the deed; which record shall be certified by the officer making the sale. And it shall be the duty of any deputy making sale, as aforesaid, to return a statement of all his proceedings to the Collector, and to certify the record thereof. And in case of the death or removal of the Collector, or the expiration of his term of office from any other cause, said record shall be deposited in the office of the clerk of the District Court of the United States for the district within which the said Collector resided; and a copy of every such record, certified by the Collector, or by the clerk, as the case may require, shall be evidence in any court of the truth of the facts therein stated. And when any lands sold, as aforesaid, shall be redeemed as hereinbefore provided, the Collector, or clerk, as the case may be, shall make an entry of the fact upon the record aforesaid, and the said entry shall be evidence of such redemption. And the claim of the Government to lands sold under and by virtue of the foregoing provisions shall be held to have accrued at the time of seizure thereof.

Terms.

Collector to keep record of sales of land.

Deputy to return statement, and to certify the record thereof.

Record to be deposited with clerk of U. S. District Court in case of death or removal of Collector.

Certified copy shall be evidence.

Duty of Collector in cases of redemption.

The claim of the Government accrues at seizure.

SEC. 22. *And be it further enacted*, That if any Collector shall find upon any lists of taxes returned to him for collection property lying within his district which is charged with any specific or ad valorem tax or duty, but which is not owned, occupied, or superintended by some person known to such Collector to reside or to have some place of business within the United States, such Collector shall forthwith take such property into his custody, and shall advertise the same, and the tax charged upon the same, in some newspaper published in his district, if any shall be published therein, otherwise in some newspaper in an adjoining district, for the space of thirty days; and if the taxes thereon, with all charges for advertising, shall not be paid within said thirty days, such Collector shall proceed to sell the same, or so much as is necessary, in the manner provided for the sale of other goods dis-

Taxes on property not owned, occupied or superintended.

Collector to take the property.

Advertise in one paper, thirty days.

Sale.

trained for the non-payment of taxes, and out of the proceeds shall satisfy all taxes charged upon such property, with the costs of advertising and selling the same. And like proceedings to those provided in the preceding section for the purchase and re-sale of property which can not be sold for the amount of duty or tax due thereon shall be had with regard to property sold under the provisions of this section. And any surplus arising from any sale herein provided for shall be paid into the treasury, for the benefit of the owner of the property. And the Secretary of the Treasury is authorized, in any case where money shall be paid into the treasury for the benefit of any owner of property sold as aforesaid, to repay the same, on proper proof being furnished that the person applying therefor is entitled to receive the same.

Purchase and re-sale. **Surplus.** **Repayment of surplus, on proof.** **Collectors to transmit monthly statements of collections.** **Series I., No. 4; p. 135** **Form No. 22.** **And pay over as required by the Commissioner.** **Quarterly accounts, Circ. Dec. 29, 1862; p. 278.** **Collections to be completed in six months.** **Depositories.**

SEC. 23. *And be it further enacted,* That the several Collectors shall, at the expiration of each and every month after they shall, respectively, commence their collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by them, respectively, within the month, and pay over monthly, or at such time or times as may be required by the Commissioner of Internal Revenue, the moneys by them respectively collected within the said term, and at such places as may be designated and required by the Commissioner of Internal Revenue; and each of the said Collectors shall complete the collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the treasury, and shall render his final account to the Treasury Department as often as he may be required, and within six months from and after the day when he shall have received the collection lists from the said Assessors or Assistant Assessors, as aforesaid. And the Secretary of the Treasury is authorized to designate one or more depositories in each State, for the deposit and safe keeping of the moneys collected by virtue of this act; and the receipt of the proper officer of such depository to a Collector for the money deposited by him shall be a sufficient voucher for such Collector in the settlement of his accounts at the Treasury Department; and the Commissioner of Internal Revenue may, under the direction of the Secretary of the Treasury, prescribe such regulations with reference to such deposits as he may deem necessary.

Collectors charged with amount of taxes receipted for. SEC. 24. *And be it further enacted,* That each Collector shall be charged with the whole amount of taxes by him receipted, whether contained in lists delivered to him by the Assessors, respectively, or delivered or transmitted to him

by Assistant Assessors from time to time, or by other Collectors; and shall be credited with the amount of duties or taxes contained in the lists transmitted in the manner above provided to other Collectors, and by them receipted as aforesaid; and also for the duties or taxes of such persons as may have absconded, or become insolvent, prior to the day when the duty or tax ought, according to the provisions of this act, to have been collected: *Provided*, That it shall be proved to the satisfaction of the First Comptroller of the Treasury that due diligence was used by the Collector, and that no property was left from which the duty or tax could have been recovered. And each Collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he shall faithfully account for and pay over the proceeds thereof upon a re-sale of the same, as required by this act.

Credited with amount sent to other Collectors, and taxes of absconding and insolvent persons.

Decision No 90; p. 261.
Proviso.

Credited with amount of property purchased for the use of the U. S.

SEC. 25. *And be it further enacted*, That if any Collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent Collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said Collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects, of the delinquent Collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such Collector resides; and furthermore, if such goods, chattels, and effects can not be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent Collector, giving notice as hereinbefore provided. And the bill of sale of the officer of any goods, chattels, or other personal property, distrained and sold as aforesaid, shall be conclusive evidence of title to the purchaser, and *prima facie* evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same. And for want of goods and

Against any Collector who fails to collect, account for, and pay over.

Warrant.

Marshal to levy on the personal property of delinquent Collector.

Notice of sale.

If insufficient may levy on personal property of surety.

Notice.

Bill of sale to be conclusive evidence

Levy on real estate.	chattels, or other personal effects, of such Collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such Collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant,
Notice of sale.	after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold at public auction by the marshal or his deputy, who, upon such sale,
Marshal to give deed to purchaser.	shall, as such marshal or deputy marshal, make and deliver to the purchaser of the premises so sold a deed of conveyance thereof, to be executed and acknowledged in the manner and form prescribed by the laws of the State in which said lands are situated, which said deed so made shall invest the purchaser with all the title and interest of the defendant or defendants named in said warrant existing at the time of seizure thereof. And all moneys that may remain of the proceeds of such sale, after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.
Surplus.	
For extortion.	SEC. 26. <i>And be it further enacted,</i> That each and every Collector, or his deputy, who shall exercise or be guilty of any extortion or willful oppression, under color of this act, or shall
Willful oppression.	knowingly demand other or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding
Liability.	double the amount of damages accruing to the party injured, to be recovered by and for the use of the party injured, with costs of suit, and shall be dismissed from office, and be disqualified from holding such office thereafter; and each and
Damages, how recovered.	every Collector, or his deputies, shall give receipts for all sums by them collected and retained in pursuance of this act.
Disqualification.	SEC. 27. <i>And be it further enacted,</i> That a Collector or Deputy Collector, Assessor or Assistant Assessor, shall be
Receipts.	authorized to enter, in the daytime, any brewery, distillery, manufactory, building, or place where any property, articles, or objects, subject to duty or taxation under the provisions of this act, are made, produced, or kept, within his district, so far as it may be necessary for the purpose of examining said property, articles, or objects, or inspecting the accounts required by this act from time to time to be made. And every owner of such brewery, distillery, manufactory, building, or place, or persons having the agency or superintendence of the same, who shall refuse to admit such officer, or to suf-
Collectors, etc., may enter breweries and distilleries, etc. during daytime.	
Series I., No. 5; p. 147.	
For refusal to admit such officer.	

fer him to examine said property, articles, or objects, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars.

Forfeit.

SEC. 28. *And be it further enacted*, That if any person shall forcibly obstruct or hinder a Collector or Deputy Collector in the execution of this act, or of any power and authority hereby vested in him, or shall forcibly rescue, or cause to be rescued, any property, articles, or objects, after the same shall have been seized by him, or shall attempt or endeavor so to do, the person so offending shall, for every such offense, forfeit and pay the sum of five hundred dollars.

For obstructing Collectors and rescuing property, etc.

Amended, Mar. 3, '68; p. 105.

Forfeiture.

SEC. 29. *And be it further enacted*, That in case of the sickness or temporary disability of a Collector to discharge such of his duties as can not under existing laws be discharged by a deputy, they may be devolved by him upon one of his deputies: *Provided*, That information thereof be immediately communicated to the Secretary of the Treasury, and shall not be disapproved by him: *And provided, further*, That the responsibility of the Collector or his sureties to the United States shall not be affected or impaired thereby.

In case of sickness, etc., of Collector, his duties may be devolved on one of his deputies.

Proviso.

Proviso.

SEC. 30. *And be it further enacted*, That in case a Collector shall die, resign, or be removed, the deputies of such Collector shall continue to act until their successors are appointed; and the deputy of such Collector longest in service at the time immediately preceding may and shall, until a successor be appointed, discharge all the duties of said Collector; and for the official acts and defaults of such deputy a remedy shall be had on the official bond of the Collector, as in other cases; and of two or more Deputy Collectors appointed on the same day, the one residing nearest the residence of the Collector at the time of his death, resignation, or removal, shall in like manner discharge the said duties until the appointment of a successor; and any bond or security taken of such deputy by such Collector, pursuant to the fifth section of this act, shall be available to his heirs or representatives to indemnify them for loss or damage accruing from any act of the proper deputy so continuing or so succeeding to the duties of such Collector.

In case of the death, resignation, or removal of a Collector, who to act.

Bond of Collector still in force.

Bond of deputy to be available to heirs, etc., for loss.

SEC. 31. *And be it further enacted*, That it shall be the duty of the Collectors aforesaid, or their deputies, in their respective districts, and they are hereby authorized, to collect all the duties and taxes imposed by this act, however the same may be designated, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which may be incurred or imposed by virtue of this

Collectors to collect all duties and taxes imposed, and sums forfeited.

Series I., No. 5; p. 149.

Fines, etc., may be sued for.

Decision No. 99 ;
p. 269.

Who has a
moiety.

Knowingly and
willingly to swear
or affirm falsely.

Perjury.

Separate ac-
counts be kept at
the Treasury, for
States, Territo-
ries, and collec-
tion districts, etc.

Compensation to
Collectors.
Amended,
Mar. 3, '63 ; p. 122.

Proviso.

act shall and may be sued for and recovered, in the name of the United States, or of the Collector within whose district any such fine, penalty, or forfeiture shall have been incurred, in any proper form of action, or by any appropriate form of proceeding, before any circuit or district court of the United States for the district within which said fine, penalty, or forfeiture may have been incurred, or before any other court of competent jurisdiction ; and where not otherwise and differently provided for, one moiety thereof shall be to the use of the United States, and the other moiety thereof to the use of the person who, if a Collector or Deputy Collector, shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture was incurred.

SEC. 32. *And be it further enacted*, That if any person, in any case, matter, hearing, or other proceeding in which an oath or affirmation shall be required to be taken or administered under and by virtue of this act, shall, upon the taking of such oath or affirmation, knowingly and willingly swear or affirm falsely, every person so offending shall be deemed guilty of perjury, and shall, on conviction thereof, be subject to the like punishment and penalties now provided by the laws of the United States for the crime of perjury.

SEC. 33. *And be it further enacted*, That separate accounts shall be kept at the treasury of all moneys received from internal duties or taxes in each of the respective States, Territories, and collection districts ; and that separate accounts shall be kept of the amount of each species of duty or tax that shall accrue, so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid to the Collectors and Deputy Collectors, and to the other officers employed in each of the respective States, Territories, and collection districts, an abstract in tabular form of which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

SEC. 34. *And be it further enacted*, That there shall be allowed to the Collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this act into effect, a commission of four per centum upon the first hundred thousand dollars, and two per centum upon all sums above one hundred thousand dollars ; such commissions to be computed upon the amounts by them respectively paid over and accounted for under the instructions of the Treasury Department : *Provided*, That in no case shall such commissions exceed the sum of ten thousand dollars per annum, except as hereinafter provided. And there shall be

further allowed to each Collector his necessary and reasonable charges for stationery and blank books used in the performance of his official duties, which, after being duly examined and certified by the Commissioner of Internal Revenue, shall be paid out of the treasury: *Provided*, That the Secretary of the Treasury be authorized to make such further allowance as may be reasonable in cases in which, from the territorial extent of the district or from the amount of internal duties collected, it may seem just to make such allowance; but the whole compensation shall not exceed ten thousand dollars, except in collection districts embracing more than one congressional district.

Stationery and blank books.

Proviso.

Secretary of the Treasury may make further allowance, where it may seem just.

SEC. 35. *And be it further enacted*, That when any duty or tax shall have been paid by levy and distraint, any person or persons or party who may feel aggrieved thereby may apply to the Assessor of the district for relief, and exhibit such evidence as he, she, or they may have of the wrong done, or supposed to have been done, and after a full investigation the Assessor shall report the case, with such parts of the evidence as he may judge material, including also such as may be regarded material by the party aggrieved, to the Commissioner of Internal Revenue, who may, if it shall be made to appear to him that such duty or tax was levied or collected, in whole or in part, wrongfully or unjustly, certify the amount wrongfully and unjustly levied or collected, and the same shall be refunded and paid to the person or persons or party as aforesaid, from any moneys in the treasury not otherwise appropriated, upon the presentation of such certificate to the proper officer thereof.

Right of aggrieved parties in cases of distraint.

Report to the Commissioner.

Decision No. 54; p. 241.

Amended, Mar. 3, '63; p. 129.

Refund tax.

SEC. 36. *And be it further enacted*, That in all cases of distraint and sale of goods or chattels for non-payment of taxes provided for in this act, the bill of sale of such goods or chattels given by the officer making such sale to the purchaser thereof, shall be conclusive evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same.

Appropriation. Bills of sale conclusive evidence.

SEC. 37. *And be it further enacted*, That if for any cause, at any time after this act goes into operation, the laws of the United States can not be executed in a State or Territory of the United States, or any part thereof, or within the District of Columbia, it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act within the limits of such State or Territory, or part thereof, or District of Columbia, so soon as the authority of the United States therein shall be re-established, and to col-

Duty of President in States and Territories where this act can not be executed, at the time it goes into operation.

lect the sums which would have been due from the persons residing or holding property, goods, wares, or merchandise, object or article therein liable to any duty, license, or tax, with interest at the rate of six per centum per annum thereon from the time such duty, license, or tax ought to have been paid until paid in the manner and under the regulations prescribed in this act, so far as applicable, and where not applicable the assessment and levy shall be made and the time and manner of collection regulated by the instructions and directions of the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

Officers to perform duties imposed by act of August 6, 1861.

SEC. 38. *And be it further enacted*, That the officers who may be appointed under this act, except within those districts within any State or Territory which have been or may be otherwise specially provided for by law, shall be, and hereby are, authorized, in all cases where the payment of such tax has not been assumed by the State, to perform all the duties relating to or regarding the assessment and collection of the direct tax imposed by an act entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, or any direct tax which may be hereafter enacted: *Provided*, That the sum of nineteen thousand three hundred and twelve dollars, direct tax, laid upon the Territory of Nebraska by said act, shall be paid and satisfied by deducting said amount from the appropriation for legislative expenses of the Territory of Nebraska for the year ending thirtieth of June, eighteen hundred and sixty-three, and no further claim shall be made by said Territory for legislative expenses for said year: *Provided, further*, That the State of Tennessee shall have until the first day of December next to assume the payment of her portion of said tax.

Proviso.

Direct tax of Nebraska credited.

Proviso.

Tennessee.

DISTILLED SPIRITS, AND REFINED COAL OIL.

Collector to grant licenses for distilling.

Contents.

Application to be in writing.

Bond, to report.

SEC. 39. *And be it further enacted*, That it shall be the duty of the Collectors, within their respective districts, to grant licenses for distilling, which licenses shall contain the date thereof, the sum paid, and the time when the same will expire, and shall be granted to any person, being a resident of the United States, who shall desire the same, by application, in writing, to such Collector, upon payment of the sum or duty payable by this act upon each license requested. And at the time of applying for said license, and before the same is issued, the person so applying shall give bond to the United States in such sum as shall be required by the Col-

lector, and with one or more sureties, to be approved by said Collector, conditioned that in case any additional still or stills, or other implements to be used as aforesaid, shall be erected by him, his agent, or superintendent, he will, before using, or causing or permitting the same to be used, report in writing to the said Collector the capacity thereof, and information from time to time of any change in the form, capacity, ownership, agency, or superintendence, which all or either of the said stills or other implements may undergo; and that he will, from day to day, enter, or cause to be entered, in a book to be kept for that purpose, the number of gallons of spirits that may be distilled by said still or stills, or other implements, and also of the quantities of grain or other vegetable productions, or other substances, put into the mash-tub, or otherwise used by him, his agent, or superintendent, for the purpose of producing spirits, which said book shall be open at all times during the day (Sundays excepted) to the inspection of the said Collector, who may make any memorandums or transcripts therefrom; and that he will render to the said Collector, on the first, tenth, and twentieth days of each and every month, or within five days thereafter, during the continuance of said license, an exact account, in writing, taken from his books, of the number of gallons of spirits distilled and sold, or removed for consumption or sale, by him, his agent, or superintendent, and the proof thereof, and also of the quantities of grain or other vegetable productions, or other substances, put into the mash-tub, or otherwise used by him, his agent, or superintendent, for the purpose of producing spirits, for the period or fractional part of a month then next preceding the date of said report, which said report shall be verified by affidavit in the manner prescribed by this act; and that he will not sell or permit to be sold, or removed for consumption or sale, any spirits distilled by him under and by virtue of his said license, until the same shall have been inspected, gauged, and proved, and the quantity thereof duly entered upon his books, as aforesaid; and that he will, at the time of rendering said account, pay to the said Collector the duties which by this act are imposed on the spirits so distilled; and the said bond may be renewed or changed, from time to time, in regard to the amount and sureties thereof, according to the discretion of the Collector.

Form No. 80
p. 170.
Additional still
or stills.

Keep record of
gallons distilled
and quantity of
grain used.

And render ac-
counts tri-month-
ly

Not to sell or
remove before in-
spection.

To pay duties.

The bond may
be renewed or
changed.

SEC. 40. *And be it further enacted*, That the application in writing made by any person for a license for distilling, as aforesaid, shall state the place of distilling, the number and

Application
shall state place
and capacity of
still, etc.

capacity of the still or stills, boiler or boilers, and the name of the person, firm, company, or corporation using the same; and any person making a false statement in either of the said particulars, shall forfeit and pay the sum of one hundred dollars, to be recovered with costs of suit.

SEC. 41. *And be it further enacted*, That, in addition to the duties payable for licenses herein provided, there shall be paid, on all spirits that may be distilled and sold, or removed for consumption or sale, of first proof, on and after the first day of August, eighteen hundred and sixty-two, the duty of twenty cents on each and every gallon, which shall be paid by the owner, agent, or superintendent of the still or other vessel in which the said spirituous liquors shall have been distilled; which duty shall be paid at the time of rendering the accounts of spirituous liquors so chargeable with duty, required to be rendered by this act: *Provided*, that the duty on spirituous liquors and all other spirituous beverages enumerated in this act shall be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of proof.

SEC. 42. *And be it further enacted*, That the term first proof used in this act and in section six of the act of March second, eighteen hundred and sixty-one, entitled, "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," shall be construed, and is hereby declared to mean, that proof of a liquor which corresponds to fifty degrees of Tralles' centesimal hydrometer, adopted by regulation of the Treasury Department, of August twelfth, eighteen hundred and fifty, at the temperature of sixty degrees of Fahrenheit's thermometer; and, that in reducing the temperatures to the standard of sixty, and in levying duties on liquors above and below proof, the table of commercial values, contained in the manual for inspectors of spirits, prepared by Professor McCulloh, under the superintendence of Professor Bache, and adopted by the Treasury Department, shall be used and taken as giving the proportions of absolute alcohol in the liquids gauged and proved according to which duties shall be levied.

SEC. 43. *And be it further enacted*, That there shall be designated by the Collector in every assessment district where the same may be necessary one or more inspectors, who shall take an oath faithfully to perform their duties in such form as the Commissioner of Internal Revenue shall prescribe, and who shall be entitled to receive such fees as

False statement.

Forfeiture.

Duty on spirits distilled after August 1, 1862.

Class C.

Act July 17, '62; p. 99.
20 cents per gallon.

When payable.

Proviso.

First proof the basis.

Meaning of the term, first proof.

Series I., No. 4; p. 142.

Inspectors to be appointed by Collector.

Oath.

Series I., No. 4; p. 140.
Fees.

may be fixed and prescribed by said Commissioner. And all spirits distilled as aforesaid by any person licensed as aforesaid shall, before the same is used, or removed for consumption or sale, be inspected, gauged, and proved by some person so as aforesaid designated for the performance of such duties, and who shall mark upon the cask or other package containing such spirits, in a manner to be prescribed by said Commissioner, the quantity and proof of the contents of such cask or package, with the date of inspection and the name of the inspector. And any person who shall attempt fraudulently to evade the payment of duties upon any spirits distilled as aforesaid, by changing in any manner the mark upon any such cask or package, shall forfeit the sum of five hundred dollars for each cask or package so altered or changed, to be recovered as hereinbefore provided. And the fees of such inspector shall in all cases be paid by the owner of the spirits so inspected, gauged, and proved. And any such inspector who shall knowingly put upon any such cask or package any false or fraudulent mark shall be liable to the same penalty hereinbefore provided for each cask or package so fraudulently marked. And any person who shall use any cask or package so marked, for the purpose of selling spirits of a quality different from that so inspected, shall be subject to a like penalty for each cask or package so used.

All spirits distilled to be inspected and marked.

Series I., No. 4; p. 141.

For fraudulent attempt to evade payment of duties, by changing marks.

Forfeiture.

Owners to pay fees of inspectors.

Penalty for false or fraudulent marking.

Amended, Mar. 3, '63, p. 105

SEC. 44. *And be it further enacted*, That the owner or owners of any distillery may erect, at his or their own expense, a warehouse of iron, stone, or brick, with metal or other fire-proof roof, to be contiguous to such distillery; and such warehouse, when approved by the Collector, is hereby declared a bonded warehouse of the United States, and shall be used only for storing distilled spirits, and to be under the custody of the Collector or his Deputy. And the duty on the spirits stored in such warehouse shall be paid when and as it is sold or removed from such warehouse for sale.

Distiller may erect fire-proof warehouse, to be declared a bonded warehouse.

Decision No. 19; p. 224.

Amended, Mar. 3, '63; p. 105

Duty to be paid when spirits sold or removed.

SEC. 45. *And be it further enacted*, That every person who, on the first day of August, eighteen hundred and sixty-two, shall be the owner of any still, boiler, or other vessel, used or intended to be used for the purpose of distilling spirituous liquors, as hereinbefore provided, or who shall have such still, boiler, or other vessel under his superintendence, either as agent for the owner or on his own account, and every person who, after said day, shall use or intend to use any still, boiler, or other vessel, as aforesaid, either as owner, agent, or otherwise, shall from day to day make true and exact entry, or cause to be entered, in a book to be kept by him for that pur-

Record of quantity of spirits made, sold, etc.

Amended, July 17, '62, p. 99.

Render tri-
monthly accounts.

Form No. 14.

Form No. 26.

Form No. 13.

Record of quan-
tity of grain, etc.,
used.

To pay duties
when the ac-
count is rendered.

Collectors may
grant permits to
send or ship dis-
tilled spirits after
inspection.

Series I., No. 4;
p. 137.
Form No. 33;
p. 173.

Duties to be
paid upon arri-
val.

pose, the number of gallons of spirituous liquors distilled by him, and also the number of gallons sold, or removed for consumption or sale, and the proof thereof, which book shall always be open in the daytime, Sundays excepted, for the inspection of the said Collector, who may take any minutes, memorandums, or transcripts thereof, and shall render to said Collector, on the first, tenth, and twentieth days of each and every month in each year, or within five days thereafter, a general account in writing, taken from his books, of the number of gallons of spirituous liquors distilled and sold, or removed for consumption or sale, and the proof thereof, for the period or fractional part of a month preceding said day, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue; and shall also keep a book, or books, in a form to be prescribed by the Commissioner of Internal Revenue, and to be open at all seasonable hours for inspection by the Collector and Assessor of the district, wherein shall be entered, from day to day, the quantities of grain, or other vegetable productions, or other substances put into the mash-tub by him, his agent, or superintendent, for the purpose of producing spirits; and shall verify or cause to be verified the said entries, reports, books, and general accounts, by oath or affirmation, to be taken before the Collector or some other officer authorized by the laws of the State to administer the same according to the form required by this act, where the same is prescribed; and shall also pay to the Collector the duties which by this act ought to be paid on the spirituous liquors so distilled and sold, or removed for consumption or sale, and in said accounts mentioned, at the time of rendering an account thereof.

SEC. 46. *And be it further enacted*, That the Collector of any district may grant a permit to the owner or owners of any distillery within his district to send or ship any spirits, the product of said distillery, after the quantity and proof thereof shall have been ascertained by inspection according to the provisions of this act, to any place without said district and within the United States; and in such case the bill of lading or receipt (which shall be in such form as the Commissioner of Internal Revenue may direct) of the same shall be taken in the name of the Collector of the district in which the distillery is situate, and the spirits aforesaid shall be consigned, in such bill of lading or receipt, to the Collector of the district in which the place is situate, whither the spirits is sent or shipped, and the amount of duties upon said spirits shall

be stated in the receipt; and upon the arrival of the spirits, and upon the demand of the Collector aforesaid, the agent of the distillery (and the name of the agent, for the convenience of the Collector, shall always appear in the bill of lading or receipt) shall pay the duties upon the said spirits, with the expense of freight, and every other expense which has accrued thereupon; and the said Collector, upon the payment of the duties aforesaid, shall deliver the bill of lading or receipt and the spirits to the agent of the said distillery; and if the duties are not paid as aforesaid, then the said spirits shall be stored at the risk and cost of the owner or agent thereof, who shall pay an addition of ten per centum thereupon; and all the general provisions of this act, in reference to liens, penalties, and forfeitures, as also in reference to the collection, shall apply thereto, and be enforced by the Collector of the district in which the spirits may be: *Provided*, That no permit shall be granted, under this section, for a quantity less than fifty barrels: *And provided, further*, That the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may make such further regulations and require such further securities as he may deem proper, in order to protect the revenue and to carry out the spirit and intent of this section.

SEC. 47. *And be it further enacted*, That distilled spirits may be removed from the place of manufacture for the purpose of being exported, or for the purpose of being re-distilled for export, and refined coal oil may be removed for the purpose of being exported, after the quantity of spirits or oil so removed shall have been ascertained by inspection, according to the provisions of this act, upon and with the written permission of the Collector or Deputy Collector of the district, without payment of the duties thereon previous to such removal, the owner thereof having first given bond to the United States, with sufficient sureties, in the manner and form and under regulations prescribed by the Commissioner of Internal Revenue, and in at least double the amount of said duties, to export the said spirits or oil or pay the duties thereon within such time as may be prescribed by the Commissioner, which time shall be stated in said bond: *Provided*, That any person desiring to give such bond shall first make oath, before the Collector or Deputy Collector to whom he may apply for a permit to remove any such spirits or oil, in manner and form to be prescribed by said Commissioner, that he intends to export such liquors or oil, and that he desires to obtain said permit for no other purpose whatever; and any

If duties not paid, spirits to be stored, and ten per cent. added to costs.

Liens, etc.

Proviso.

No permit for less than fifty barrels.
Proviso.

Distilled spirits and refined coal oil may be removed for exportation.

Decision No. 20; p. 224.
After inspection.
Permit.

Bond.

Form No. 82; p. 172.

Decision No. 16; p. 222.

Proviso.

Oath.

Form No. 81; p. 171.

Series I., No. 4; p. 137

Proviso.	<p>Collector or Deputy Collector is hereby authorized to administer such oath: <i>And provided, further,</i> That no such removal shall be permitted where the amount of duties does not exceed the sum of three hundred dollars, nor in any case where the person desiring such permission has failed to perform the obligation of any bond previously given to the United States for the removal of any such articles, until the same shall have been fully kept and performed. And the Collector of the district in which any such bond may be given is authorized to cancel said bond on payment of said duties, with interest thereon, at a rate to be fixed by said Commissioner, and all proper charges, if said liquors or oil shall not have been exported, or upon satisfactory proof that the same have been duly exported as aforesaid. And in case of the breach of the obligation of any such bond, the same shall be forthwith forwarded by the Collector of the district to the Commissioner of Internal Revenue, to be by him placed in the hands of the First Comptroller of the Treasury, who shall cause the same proceedings to be taken thereon for the purpose of collecting the duties, interest, and charges aforesaid, as are provided in this act in case of a delinquent Collector.</p>
No permit where duties less than \$200.	<p>SEC. 48. <i>And be it further enacted,</i> That the entries made in the books of the distiller, required to be kept in the foregoing section, shall, on the first, tenth, and twentieth days of each and every month, or within <i>five</i> days thereafter, be verified by oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the Collector or officer administering the same, and shall be, in substance, as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirituous liquors distilled and sold, or removed for consumption or sale, at the distillery owned by _____, in the county of _____, amounting to _____ gallons, according to proof prescribed by the laws of the United States."</p>
When bond may be canceled.	<p>SEC. 49. <i>And be it further enacted,</i> That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books by this act shall not have been made by himself, subjoin to the oath or affirmation of the person by whom they were made the following oath or affirmation, to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."</p>
Series I., No. 4; p. 142.	
Forms, pp. 210, 211.	
In case of breach.	
Proceedings.	
Entries in distillers' books to be verified.	
Form of oath.	
Entries made by other persons to be verified.	
Oath.	

BEER, LAGER BEER, ALE, PORTER, AND OTHER FERMENTED LIQUORS.

SEC. 50. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty of one dollar for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for fractional parts of a barrel, which shall be brewed or manufactured and sold or removed for consumption or sale within the United States or the Territories thereof, or within the District of Columbia after that day; which duty shall be paid by the owner, agent, or superintendent of the brewery or premises in which such fermented liquors shall be made, and shall be paid at the time of rendering the accounts of such fermented liquors so chargeable with duty, as required to be rendered by the following section of this act: *Provided*, that fractional parts of a barrel shall be halves, quarters, eighths, and sixteenths, and any fractional part containing less than one-sixteenth shall be accounted one-sixteenth; more than one-sixteenth, and not more than one-eighth, shall be accounted one-eighth; more than one-eighth, and not more than one-quarter, shall be accounted one-quarter; more than one-quarter, and not more than one-half, shall be accounted one-half; more than one-half shall be accounted one barrel.

Duty on beer,
lager beer, ale,
porter, etc.

Class C.

Amended,
Mar. 3, '63; p. 119.

Duty, by whom
and when to be
paid.

Receipt, Form
No. 20.

Proviso: Frac-
tional parts of
barrels, how ac-
counted.

SEC. 51. *And be it further enacted*, That every person who, on said first day of August, eighteen hundred and sixty-two, shall be the owner or occupant of any brewery or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence, as agent for the owner or occupant, or shall have in his possession or custody any vessel or vessels intended to be used on said premises in the manufacture of beer, lager beer, ale, porter, or other similar fermented liquors, either as owner, agent, or otherwise, shall, from day to day, enter or cause to be entered in a book to be kept by him for that purpose, and which shall be open at all times, except Sundays, between the rising and setting of the sun, for the inspection of said Collector, who may take any minutes, or memorandums, or transcripts thereof, the quantities of grain, or other vegetable productions or other substances, put into the mash-tub, or otherwise used for the purpose of producing beer or for any other purpose, and the

Record of quan-
tity of grain, etc.

Amended,
Mar. 3, '63; p. 120.

Form No. 17.

quantity or number of barrels and fractional parts of barrels of fermented liquors made and sold, or removed for consumption or sale, keeping separate account of the several kinds and descriptions; and shall render to said Collector, on the first day of each month in each year, or within ten days thereafter, a general account, in writing, taken from his books, of the quantities of grain, or other vegetable productions or other substances, put into the mash-tub, or otherwise used for the purpose of producing beer, or for any other purpose, and the quantity or number of barrels and fractional parts of barrels of each kind of fermented liquors made and sold, or removed for consumption or sale, for one month preceding said day, and shall verify, or cause to be verified, the said entries, reports, books, and general accounts, on oath or affirmation, to be taken before the Collector or some officer authorized by the laws of the State to administer the same according to the form required by this act where the same is prescribed; and shall also pay to the said Collector the duties which, by this act, ought to be paid on the liquor made and sold, or removed for consumption or sale, and in the said accounts mentioned, at the time of rendering the account thereof, as aforesaid. But where the manufacturer of any beer, lager beer, or ale, manufactures the same in one collection district, and owns or hires a depot or warehouse for the storage and sale of such beer, lager beer, or ale in another collection district, he may, instead of paying to the Collector of the district where the same was manufactured the duties chargeable thereon, present to such Collector or his deputy an invoice of the quantity or number of barrels about to be removed for the purpose of storage and sale, specifying in such invoice, with reasonable certainty, the depot or warehouse in which he intends to place such beer, lager beer, or ale; and thereupon such Collector or deputy shall indorse on such invoice his permission for such removal, and shall at the same time transmit to the Collector of the district in which such depot or warehouse is situated a duplicate of such invoice; and thereafter the manufacturer of the beer, lager beer, or ale so removed shall render the same account, and pay the same duties, and be subject to the same liabilities and penalties, as if the beer, lager beer, or ale so removed had been manufactured in the district. The Commissioner of Internal Revenue may prescribe such rules as he may deem necessary for the purpose of carrying the provisions of this section into effect.

Render monthly accounts to the Collector. Form No. 18.

On oath.

Pay duties at time of rendering account.

Removal for storage, how authorized. Decision No. 57; p. 242.

Invoice.

Permit. Form No. 29; p. 109.
Series I., No. 4; p. 136.
Duplicate.

Duties.

Original entries to be verified.

SEC. 52. *And be it further enacted,* That the entries made

in the books required to be kept by the foregoing section shall, on said first day of each and every month, or within ten days thereafter, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the Collector or officer administering the same, and shall be, in substance, as follows:

Amended,
Mr. 3, '63; p. 123.

"I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of fermented liquors either brewed or brewed and sold at the brewery owned by _____, in the county of _____, amounting to _____ barrels."

Oath.

SEC. 53. *And be it further enacted*, That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subjoin to the oath or affirmation the following oath or affirmation, to be taken as aforesaid:

Entries made by
other persons to
be verified.

Amended,
Mar. 3, '63; p. 120.

"I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Oath.

SEC. 54. *And be it further enacted*, That the owner, agent, or superintendent of any vessel or vessels used in making fermented liquors, or of any still, boiler, or other vessel used in the distillation of spirits on which duty is payable, who shall neglect or refuse to make true and exact entry and report of the same, or to do, or cause to be done, any of the things by this act required to be done as aforesaid, shall forfeit for every such neglect or refusal all the liquors and spirits made by or for him, and all the vessels used in making the same, and the stills, boilers, and other vessels used in distillation, together with the sum of five hundred dollars, to be recovered with costs of suit; which said liquors or spirits, with the vessels containing the same, with all the vessels used in making the same, may be seized by any Collector of internal duties, and held by him until a decision shall be had thereon according to law: *Provided*, that such seizure be made within thirty days after the cause for the same may have occurred, and that proceedings to enforce said forfeiture shall have been commenced by such Collector within twenty days after the seizure thereof. And the proceedings to enforce said forfeiture of said property shall be in the nature of a proceeding *in rem*, in the Circuit or District Court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction.

For neglect or
refusal to make
true entry and re-
ports.

Amended,
Mar. 3, '63; p. 120.

Forfeit.

Seizure.

Proviso.

Proceedings.

When duties on, etc., not paid at time of rendering account, ten per cent. added.

Amended,
Mar. 3, '63; p. 105.

Lien.

Refusal or neglect to pay within ten days.

Distrain and sale.

Forms, p. 197.

Copy of account, with notice, how served.

Forms, p. 204.

Advertisement of sale.
Posters.

Time, not less than ten days after date of notice.

Proviso: Goods, etc., to be restored on payment of demand and costs.

SEC. 55. *And be it further enacted*, That in all cases in which the duties aforesaid, payable on spirituous liquors distilled and sold, or removed for consumption or sale, or beer, lager beer, ale, porter, and other similar fermented liquors, shall not be paid at the time of rendering the account of the same, as herein required, the person or persons chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and, until such duties with such addition shall be paid, they shall be and remain a lien upon the distillery where such liquors have been distilled, or the brewery where such liquors have been brewed, and upon the stills, boilers, vats, and all other implements thereto belonging, until the same shall have been paid; and in case of refusal or neglect to pay said duties, with the addition, within ten days after the same shall have become payable, the amount thereof may be recovered by distraint and sale of the goods, chattels, and effects of the delinquent; and in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods, chattels, or effects which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, at his, her, or their dwelling, with a note of the sum demanded, and the time and place of sale; and said officer shall forthwith cause a notification to be published in some newspaper, if any there be, within the county, and publicly posted up at the post-office nearest to the residence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: *Provided*, That in every case of distraint for the payment of the duties aforesaid, the goods, chattels, or effects so distrained may and shall be restored to the owner or possessor if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying and advertising, and such sum for the necessary and reasonable expenses of removing and keeping the goods, chattels, and effects so distrained as may be allowed in like cases by the laws or practice of the State or Territory wherein the distraint shall have been made; but in case of non-payment or neglect to tender as aforesaid, the

said officer shall proceed to sell the said goods, chattels, and effects at public auction, after due notice of the time and place of sale, and may and shall retain from the proceeds of such sale the amount demandable for the use of the United States, with the said necessary and reasonable expenses of said distraint and sale, as aforesaid, and a commission of five per centum thereon for his own use; rendering the overplus, if any there be, to the person whose goods, chattels, and effects shall have been distrained.

SEC. 56. *And be it further enacted*, That every person licensed as aforesaid to distill spirituous liquors, or licensed as a brewer, shall, once in each month, upon the request of the Assessor or Assistant Assessor for the district in which his business as a distiller or brewer may be carried on, respectively, furnish the said Assessor or Assistant Assessor with an abstract of the entries upon his books, herein provided to be made, showing the amount of spirituous liquor distilled and sold, or removed for consumption or sale, or of beer, lager beer, ale, porter, or other fermented liquor made and sold, or removed for consumption or sale, during the preceding month, respectively; the truth and correctness of which abstract shall be verified by the oath of the party so furnishing the same. And the said Assessor or Assistant Assessor shall have the right to examine the books of such person for the purpose of ascertaining the correctness of such abstract. And for any neglect to furnish such abstract when requested, or refusal to furnish an examination of the books as aforesaid, the person so neglecting shall forfeit the sum of five hundred dollars.

Sale.

Five per cent
commission.
Overplus.

Every licensed
distiller or brewer
to furnish abstract
of entries upon
his books to As-
sessor's mouthly.

Form No. 15.

Form No. 19.

Form No. 27.

Series I., No. 5;
p. 148.

Forfeiture.

LICENSES.

SEC. 57. *And be it further enacted*, That from and after the first day of August, eighteen hundred and sixty-two, no person, association of persons, or corporation, shall be engaged in, prosecute, or carry on, either of the trades or occupations mentioned in section sixty-four of this act, until he or they shall have obtained a license therefor in the manner hereinafter provided.

SEC. 58. *And be it further enacted*, That every person, association of persons, partnership, or corporation, desiring to obtain a license to engage in any of the trades or occupations named in the sixty-fourth section of this act, shall register with the Assistant Assessor of the assessment district in which he shall design to carry on such trade or occupation—first, his, or their, name or style; and in case of an association or

After Aug. 1st,
1862, no person to
carry on trades
or occupations
until license is ob-
tained.

Amended,
July 17, '62; p. 99.
Mar. 3, '63, p. 120.

Requirements
to obtain a li-
cense.

Application.

Form No. 11
p. 166.

partnership, the names of the several persons constituting such association or partnership and their places of residence; second, the trade or occupation for which a license is desired; third, the place where such trade or occupation is to be carried on; fourth, if a rectifier, the number of barrels he designs to rectify; if a peddler, whether he designs to travel on foot, or with one, two, or more horses; if an inn-keeper, the yearly rental of the house and property to be occupied for said purpose; or, if not rented, the Assistant Assessor shall value the same. All of which facts shall be returned duly certified by such Assistant Assessor, both to the Assessor and Collector of the district; and thereupon, upon payment to the Collector or Deputy Collector of the district the amount as hereinafter provided, such Collector or Deputy Collector shall make out and deliver a license for such trade or occupation, which license shall continue in force for one year, at the place or premises described therein.

Decision No. 9;
p. 218.

Certified by the
Assistant Assessor.

Series I., No. 4;
p. 133.

No. 5, p. 143.

Penalty for carrying on trade without a license.

Amended,
Mar. 3, '63; p. 126.

Series I., No. 5;
p. 144.

Ante, Sec. 31.

Contents of the license.

Form, p.

Series I., No. 4;
p. 124.

Proviso.

Amended,
Mar. 3, '63; p. 126.

SEC. 59. *And be it further enacted*, That if any person or persons shall exercise or carry on any trade or business hereinafter mentioned, for the exercising or carrying on of which trade or business a license is required by this act, without taking out such license as in that behalf required, he, she, or they shall, for every such offense, respectively, forfeit a penalty equal to three times the amount of the duty or sum of money imposed for such license, one moiety thereof to the use of the United States, the other moiety to the use of the person who, if a Collector, shall first discover, and if other than a Collector, shall first give information of the fact whereby said forfeiture was incurred.

SEC. 60. *And be it further enacted*, That in every license to be taken out under or by authority of this act shall be contained and set forth the purpose, trade, or business for which such license is granted, and the true name and place of abode of the person or persons taking out the same; if for a rectifier, the quantity of spirits authorized to be rectified; if by a peddler, whether authorized to travel on foot, or with one, or two, or more horses, the time for which such license is to run, and the true date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade or business for which such license is granted shall be carried on: *Provided*, That a license granted under this act shall not authorize the person or persons, association, or corporation mentioned therein to exercise or carry on the trade or business specified in such license in any other place than that mentioned therein, but nothing herein contained

shall prohibit the storage of goods, wares, or merchandise in other places than the place of business.

SEC. 61. *And be it further enacted*, That in every case where more than one of the pursuits, employments, or occupations hereinafter described shall be pursued or carried on in the same place by the same person at the same time, except as therein mentioned, license must be taken out for each according to the rates severally prescribed.

License required for each trade a person carries on in the same place.

Decision No. 9 p. 218.

SEC. 62. *And be it further enacted*, That no auctioneer shall be authorized by virtue of his license as such auctioneer to sell any goods or other property at private sale; and if any such person shall sell any such goods or commodities, as aforesaid, otherwise than by auction, without having taken out such license as aforesaid for that purpose, he or she shall be subject and liable to the penalty in that behalf imposed upon persons dealing in or retailing, trading, or selling any such goods or commodities without license, notwithstanding any license to him or her before granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments by auction, anything herein contained to the contrary notwithstanding: *Provided, always*, That where such goods or commodities as aforesaid are the property of any person or persons duly licensed to deal in or retail, or trade in, or sell the same, such person or persons having made lawful entry of his, her, or their house or premises for such purpose, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments, by auction as aforesaid, being duly licensed for that purpose, to sell such goods or commodities as aforesaid, at auction, for and on behalf of such person or persons, and upon his, her, or their entered house or premises, without taking out a separate license for such sale. The provisions of this section shall not apply to judicial or executive officers making auction sales by virtue of any judgment or decree of any court, nor public sales made by executors and administrators.

Auctioneers not to sell at private sale without the license required therefor.

Amended, Mar. 3, '63; p. 126. Penalty.

Proviso.

May sell for a licensed trader on his premises.

Not to apply to sales by judicial or executive officers, executors, or administrators.

SEC. 63. *And be it further enacted*, That upon the death of any person or persons licensed under or by virtue of this act, or upon the removal of any such person or persons from the house or premises at which he, she, or they were authorized by such license to exercise or carry on the trade or business mentioned in such license, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license, or otherwise, as the Commis-

Upon death or removal of licensee.

Collectors may indorse license. pp. 139, 142.

Amended,
Mar. 3, '63; p. 126.

sioner of Internal Revenue shall direct, the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purpose as aforesaid, in like manner to exercise or carry on the same trade or business mentioned in such license, in or upon the same house or premises at which such person or persons as aforesaid deceased, or removing as before mentioned, by virtue of such license to him, her, or them, in that behalf granted, before exercised or carried on such trade or business for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty, or any fee thereupon for the residue of such term, and until expiration thereof: *Provided, always,* That a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on as aforesaid shall thereupon be made by and in the name or names of the person or persons to whom such authority as aforesaid shall be granted.

Proviso.

Fresh entry to
be made.

Taxes for each
license.

Amended,
July 17, '62; p. 99.
Decision No. 9;
p. 218.
Amended,
Mar. 3, '63; p. 120.

Bankers, \$100.
Class B.

Decision No. 91;
p. 262.

Auctioneers, \$20.
Class B.

Wholesale deal-
ers in liquors, etc.,
\$100.

Class B.
Decision No. 18.
p. 223.

SEC. 64. *And be it further enacted,* That on and after the first day of August, eighteen hundred and sixty-two, for each license granted the sum herewith stated shall be respectively and annually paid. Any number of persons carrying on such business in copartnership may transact such business at such place under such license, and not otherwise.

1. Bankers shall pay one hundred dollars for each license. Every person shall be deemed a banker within the meaning of this act who keeps a place of business where credits are opened in favor of any person, firm, or corporation, by the deposit or collection of money or currency, and the same, or any part thereof, shall be paid out or remitted upon the draft, check, or order of such creditor, but not to include incorporated banks or other banks legally authorized to issue notes as circulation, nor agents for the sale of merchandise for account of producers or manufacturers.

2. Auctioneers shall pay twenty dollars for each license. Every person shall be deemed an auctioneer within the meaning of this act whose occupation it is to offer property for sale to the highest or best bidder.

3. Wholesale dealers in liquors of any and every description, including distilled spirits, fermented liquors, and wines of all kinds, shall pay one hundred dollars for each license. Every person, other than the distiller or brewer, who shall sell or offer for sale any such liquors or wines in quantities of

more than three gallons at one time to the same purchaser, shall be regarded as a wholesale dealer in liquors within the meaning of this act.

4. Retail dealers in liquors, including distilled spirits, fermented liquors, and wines of every description, shall pay twenty dollars for each license. Every person who shall sell or offer for sale such liquors in less quantities than three gallons at one time to the same purchaser, shall be regarded as a retail dealer in liquors under this act. But this shall not authorize any spirits, liquors, wines, or malt liquors to be drank on the premises.

Retail dealers in liquors, §20.

Class B.

Amended, p. 108.

Not authorize liquor to be drank on the premises.

5. Retail dealers shall pay ten dollars for each license. Every person whose business or occupation is to sell, or offer to sell, groceries, or any goods, wares, or merchandise, of foreign or domestic production, in less quantities than a whole original piece or package at one time to the same person (not including wines, spirituous or malt liquors, but not excluding drugs, medicines, cigars, snuff, or tobacco), shall be regarded as a retail dealer under this act.

Retail dealers §10.

Class B.

Amended, p. 107.

Decision No. 11; p. 220.

6. Wholesale dealers shall pay fifty dollars for each license. Every person whose business or occupation is to sell, or offer to sell, groceries, or any goods, wares, or merchandise, of foreign or domestic production, by one or more original package or piece at one time to the same purchaser, not including wines, spirituous or malt liquors, shall be deemed a wholesale dealer under this act; but having taken out a license as a wholesale dealer, such person may also sell, as aforesaid, as a retailer.

Wholesale dealers, §50.

Class B.

Decision No. 41 p. 235.

Amended, p. 107

May sell as retailers.

7. Pawnbrokers shall pay fifty dollars for each license. Every person whose business or occupation is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, for the repayment or security of money lent thereon, shall be deemed a pawnbroker under this act.

Pawnbrokers, §50.

Class B.

8. Rectifiers shall pay twenty-five dollars for each license to rectify any quantity of spirituous liquors, not exceeding five hundred barrels or casks, containing not more than forty gallons to each barrel or cask of liquor so rectified; and twenty-five dollars additional for each five hundred such barrels, or any fractional part thereof. Every person who rectifies, purifies, or refines spirituous liquors or wines by any process, or mixes distilled spirits, whisky, brandy, gin, or wine, with any other materials for sale, under the name of whisky, rum, brandy, gin, wine, or any other name or names, shall be regarded as a rectifier under this act.

Rectifiers, no over 500 barrels §25.

Class B.

Decision No. 15 p. 222

Every additional 500 barrels, §25.

- Distillers, §50. 9. Distillers shall pay fifty dollars for each license, and every person or copartnership who distills or manufactures spirituous liquors for sale shall be deemed a distiller under this act: *Provided*, That any person or copartnership distilling or manufacturing less than three hundred barrels per year shall pay twenty-five dollars for a license. *And provided, further*, That no license shall be required for any still, stills, or other apparatus used by druggists and chemists for the recovery of alcohol for pharmaceutical and chemical purposes which has been used in those processes. *And provided, further*, That distillers of apples and peaches, distilling or manufacturing less than one hundred and fifty barrels per year from the same, shall pay twelve and one-half dollars for a license for that purpose, and for a greater quantity as other distillers.
- Under 800 barrels, §25. Proviso.
- Still of a druggist or chemist excepted.
- Proviso
- Distillers of apples and peaches.
- Brewers, §50. 10. Brewers shall pay fifty dollars for each license. Every person who manufactures fermented liquors of any name or description, for sale, from malt, wholly or in part, shall be deemed a brewer under this act: *Provided*, That any person who manufactures less than five hundred barrels per year shall pay the sum of twenty-five dollars for a license.
- Class B.
- Decision No. 57; p. 242. Proviso.
- Under 500 barrels, §25.
- Hotels, inns, and taverns. Class B.
11. Hotels, inns, and taverns shall be classified and rated according to the yearly rental, or if not rented, according to the estimated yearly rental of the house and property intended to be occupied for said purposes, as follows, to wit: All cases where the rent or the valuation of the yearly rental of said house and property shall be ten thousand dollars or more shall constitute the first class, and shall pay two hundred dollars for each license; where the rent or the valuation of the yearly rental shall be five thousand dollars and less than ten thousand dollars, the second class, and shall pay one hundred dollars for each license; where the rent or the valuation of the yearly rental shall be twenty-five hundred dollars and less than five thousand dollars, the third class, and shall pay seventy-five dollars for each license; where the rent or the valuation of the yearly rental shall be one thousand dollars and less than twenty-five hundred dollars, the fourth class, and shall pay fifty dollars for each license; where the rent or the valuation of the yearly rental shall be five hundred dollars and less than one thousand dollars, the fifth class, and shall pay twenty-five dollars for each license; where the rent or the valuation of the yearly rental shall be three hundred dollars and less than five hundred dollars, the sixth class, and shall pay fifteen dollars for each license; where the rent or the valuation of the yearly rental shall be one hundred dollars and less than three hundred dollars, the seventh class, and shall pay ten dollars
- First class, §200.
- Second class, §100.
- Third class, §75.
- Fourth class, §50.
- Fifth class, §25.
- Sixth class, §15.
- Seventh class, §10.

for each license; where the rent or the valuation of the yearly rental shall be less than one hundred dollars, the eighth class, and shall pay five dollars for each license. Every place where food and lodging are provided for and furnished to travelers and sojourners, in view of payment therefor, shall be regarded as a hotel, inn, or tavern under this act. All steamers and vessels upon waters of the United States, on board of which passengers or travelers are provided with food or lodging, shall be required to take out a license of the fifth class, as aforesaid, under this act. The rental or estimated rental shall be fixed and established by the Assessor of the proper district at its proper value, but at not less than the actual rent agreed on by the parties: *Provided*, That if there be any fraud or collusion in the return of actual rent to the Assessor, there shall be a penalty equal to double the amount of licenses required by this section, to be collected as other penalties under this act are collected.

12. Eating-houses shall pay ten dollars for each license. Every place where food or refreshments of any kind are provided for casual visitors and sold for consumption therein shall be regarded as an eating-house under this act. But the keeper of any eating-house having taken out a license therefor shall not be required to take out a license as a confectioner, anything in this act to the contrary notwithstanding.

13. Brokers shall pay fifty dollars for each license. Any person whose business is to purchase or sell stocks, coined money, bank notes, or other securities for themselves or others, or who deals in exchanges relating to money, shall be regarded a broker under this act.

14. Commercial brokers shall pay fifty dollars for each license. Any person or firm, except one holding a license as wholesale dealer or banker, whose business it is, as the agent of others, to purchase or sell goods, or seek orders therefor, in original or unbroken packages or produce, or to manage business matters for the owners of vessels, or for the shippers or consignors of freight carried by vessels, or whose business it is to purchase, rent, or sell real estate for others, shall be regarded a commercial broker under this act.

15. Land warrant brokers shall pay twenty-five dollars for each license. Any person shall be regarded as a land warrant broker within the meaning of this act who makes a business of buying and selling land warrants, and of furnishing them to settlers or other persons under contracts to have liens upon the land procured by means of them according to the value agreed on for the warrants at the time they are furnished.

Eighth class, \$5.

Decision No. 104 ;
p. 272.

Steamers and
vessels carrying
passengers, \$25.

Proviso.

Penalty.

Eating-houses
\$10.
Class B.

May sell confec-
tionery.

Brokers, \$50.
Class B.

Decision No. 13 ;
p. 221.
Decision No. 91 ;
p. 262.

Commercial bro-
kers, \$50.
Class B.

Decision No. 12 ;
p. 220.
Decision No. 29 ;
p. 229.
Decision No. 83 ;
p. 230.
Decision No. 59 ;
p. 243.

Land warrant
brokers, \$25.

Class B.

Tobacconists,
\$10.

Class B.
Who do not re-
quire this license.

Amended,
Mar. 3, '63; p. 108.

Theaters, \$100.

Class B.

Decision No. 52;
p. 240.

Circuses, \$50.

Class B.

Jugglers, \$20.

Class B.

Public exhibi-
tions and shows,
\$10.

Proviso.

One license for
each State.

Bowling alleys,
\$5 per alley.

Billiard rooms,
\$5 per table.

Class B.

Confectioners,
\$10.

Class B.

Horse-dealers,
\$10.

Class B.

Proviso

16. Tobacconists shall pay ten dollars for each license. Any person whose business it is to sell, at retail, cigars, snuff, or tobacco in any form, shall be regarded a tobacconist under this act. But wholesale and retail dealers, and keepers of hotels, inns, taverns, having taken out a license therefor, shall not be required to take out a license as tobacconists, anything in this act to the contrary notwithstanding.

17. Theaters shall pay one hundred dollars for each license. Every edifice erected for the purpose of dramatic or operatic representations, plays, or performances, and not including halls rented or used occasionally for concerts or theatrical representations, shall be regarded as a theater under this act.

18. Circuses shall pay fifty dollars for each license. Every building, tent, space, or area where feats of horsemanship or acrobatic sports are exhibited, shall be regarded as a circus under this act.

19. Jugglers shall pay for each license twenty dollars. Every person who performs by sleight of hand shall be regarded as a juggler under this act. The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay for each license ten dollars: *Provided*, that no license procured in one State shall be held to authorize exhibitions in another State; and but one license shall be required under this act to authorize exhibitions within any one State.

20. Bowling alleys and billiard rooms shall pay according to the number of alleys or tables belonging to or used in the building or place to be licensed. When not exceeding one alley or table, five dollars for each license; and when exceeding one alley or table, five dollars for each additional alley or table. Every place or building where bowls are thrown or billiards played, and open to the public with or without price, shall be regarded as a bowling alley or billiard room, respectively, under this act.

21. Confectioners shall pay ten dollars for each license. Every person who sells at retail confectionery, sweetmeats, comfits, or other confections, in any building, shall be regarded as a confectioner under this act. But wholesale and retail dealers, having taken out a license therefor, shall not be required to take out a license as confectioner, anything in this act to the contrary notwithstanding.

22. Horse-dealers shall pay for each license the sum of ten dollars. Any person whose business it is to buy and sell horses or mules shall be regarded a horse-dealer under this act. *Provided*, That if such horse-dealer shall have taken out

a license as a livery stable keeper no new license shall be required.

23. Livery stable keepers shall pay ten dollars for each license. Any person whose occupation or business is to keep horses for hire or to let shall be regarded as a livery stable keeper under this act.

Livery stable keepers, \$10.

Class B.

24. Cattle brokers shall pay for each license the sum of ten dollars. Any person whose business it is to buy, and sell, and deal in cattle, hogs, or sheep, shall be considered as a cattle broker.

Cattle brokers, \$10.

Class B.

Decision No. 47; p 238.

25. Tallow-chandlers and soap-makers shall pay for each license the sum of ten dollars. Any person whose business it is to make or manufacture candles or soap shall be regarded a tallow-chandler and soap-maker under this act.

Tallow-chandlers and soap-makers, \$10.

Class B.

26. Coal-oil distillers shall pay for each license the sum of fifty dollars. Any person who shall refine, produce, or distill crude petroleum or rock oil, or crude coal oil, or crude oil made of asphaltum, shale, peat, or other bituminous substances, shall be regarded a coal-oil distiller under this act.

Coal-oil distillers, \$50.

Class B.

27. Peddlers shall be classified and rated as follows, to wit: when traveling with more than two horses, the first class, and shall pay twenty dollars for each license; when traveling with two horses, the second class, and shall pay fifteen dollars for each license; when traveling with one horse, the third class, and shall pay ten dollars for each license; when traveling on foot, the fourth class, and shall pay five dollars for each license. Any person, except persons peddling newspapers, Bibles, or religious tracts, who sells or offers to sell, at retail, goods, wares, or other commodities, traveling from place to place, in the street, or through different parts of the country, shall be regarded a peddler under this act: *Provided*, That any peddler who sells, or offers to sell, dry goods, foreign and domestic, by one or more original packages or pieces, at one time, to the same person or persons, as aforesaid, shall pay fifty dollars for each license. And any person who peddles jewelry shall pay twenty-five dollars for each license: *Provided*, That manufacturers and producers of agricultural tools and implements, garden seeds, stoves, and hollow ware, brooms, wooden ware, and powder, delivering and selling at wholesale any of said articles, by themselves or their authorized agents, at places other than the place of manufacture, shall not be required, for any sale thus made, to take out any additional license therefor.

Peddlers:

Class B.

First class, \$20.

Second class, \$15.

Third class, \$10.

Fourth class, \$5.

Decision No. 23; p. 226.

Decision No. 33; p. 230.

Decision No. 73; p. 255.

Proviso.

By piece or package, \$50.

Jewelry, \$25.

Proviso: In regard to manufacturers and producers.

28. Apothecaries shall pay ten dollars for each license. Every person who keeps a shop or building where medicines

Apothecaries, \$10.

Class B. are compounded or prepared according to prescriptions of physicians, and sold, shall be regarded an apothecary under this act. But wholesale and retail dealers, who have taken out a license therefor, shall not be required to take out a license as apothecary, anything in this act to the contrary notwithstanding.

Decision No. 13;
p. 223.

Amended,
Mar. 3, '63; p. 105.

Manufacturers,
\$10.

Class B.

Amended,
Mar. 3, '63; p. 105.

Photographers,
\$10 to \$25.

Class B.

Decision No. 23;
p. 226.

Lawyers, \$10.

Class B.

Decision No. 10;
p. 219.

Amended,
Mar. 3, '63; p. 126.

Physicians, sur-
geons, and den-
tists, \$10.

Class B.

Amended,
Mar. 3, '63; p. 126.

Claim and pat-
ent agents, \$10.

Class B.

Decision No. 45;
p. 237.

When licenses
are not required
by apothecaries,
confectioners, eat-
ing-houses, and
retail dealers.

29. Manufacturers shall pay ten dollars for each license. Any person or persons, firms, companies, or corporations, who shall manufacture by hand or machinery, and offer for sale any goods, wares, or merchandise, exceeding annually the sum of one thousand dollars, shall be regarded a manufacturer under this act.

30. Photographers shall pay ten dollars for each license when the receipts do not exceed five hundred dollars; when over five hundred dollars and under one thousand dollars, fifteen dollars; when over one thousand dollars, twenty-five dollars. Any person or persons who make for sale photographs, ambrotypes, daguerreotypes, or pictures on glass, metal, or paper, by the action of light, shall be regarded a photographer under this act.

31. Lawyers shall pay ten dollars for each license. Every person whose business it is, for fee or reward, to prosecute or defend causes in any court of record or other judicial tribunal of the United States, or of any of the States, or give advice in relation to causes or matters pending therein, shall be deemed to be a lawyer within the meaning of this act.

32. Physicians, surgeons, and dentists shall pay ten dollars for each license. Every person (except apothecaries) whose business it is, for fee and reward, to prescribe remedies or perform surgical operations for the cure of any bodily disease or ailment, shall be deemed a physician, surgeon, or dentist, as the case may be, within the meaning of this act.

33. Claim agents and agents for procuring patents shall pay ten dollars for each license. Every person whose business it is to prosecute claims in any of the executive departments of the Federal Government, or procure patents, shall be deemed a claim or patent agent, as the case may be, under this act.

SEC. 65. *And be it further enacted*, That where the annual gross receipts or sales of any apothecaries, confectioners, eating-houses, tobaccoists, or retail dealers, shall not exceed the sum of one thousand dollars, such apothecaries, confectioners, eating-houses, and retail dealers shall not be required to take out or pay for license, anything in this act to the contrary notwithstanding; the amount or estimated amount of such annual sales to be ascertained or estimated in such man-

ner as the Commissioner of Internal Revenue shall prescribe, and so of all other annual sales or receipts, where the rate of the license is graduated by the amount of sales or receipts.

SEC. 66. *And be it further enacted*, That nothing contained in the preceding sections of this act, laying duties on licenses, shall be construed to require a license for the sale of goods, wares, and merchandise made or produced and sold by the manufacturer or producer at the manufactory or place where the same is made or produced; to vintners who sell, at the place where the same is made, wine of their own growth; nor to apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines for sick, lame, or diseased persons; nor shall the provisions of paragraph number twenty-seven extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients.

SEC. 67. *And be it further enacted*, That no license hereinbefore provided for, if granted, shall be construed to authorize the commencement or continuation of any trade, business, occupation, or employment therein mentioned, within any State or Territory of the United States in which it is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory: *Provided*, Nothing in this act shall be held or construed so as to prevent the several States, within the limits thereof, from placing a duty, tax, or license, for State purposes, on any business matter or thing on which a duty, tax, or license is required to be paid by this act.

License not required to sell goods at place of manufactory.

Decision No. 58; p. 243.

When not of vintners.

Of apothecaries

Of physicians.

License not to be construed against State laws.

Proviso.

State may tax for State purposes.

MANUFACTURES, ARTICLES, AND PRODUCTS.

SPECIFIC AND AD VALOREM DUTY.

SEC. 68. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, every individual, partnership, firm, association, or corporation (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include partnerships, firms, associations, or corporations, when not otherwise designated or manifestly incompatible with the intent thereof), shall comply with the following requirements, that is to say:

First. Before commencing, or, if already commenced, before continuing, any such manufacture for which he, she, or they may be liable to be assessed, under the provisions of this act, and which shall not be differently provided for elsewhere, within thirty days after the date when this act shall take effect,

Amended, July 17, '62; p. 99.

Notification; p. 100.

Manufacturer to furnish Assistant Assessor with a statement.

Form No. 12

he, she, or they shall furnish to the Assistant Assessor a statement, subscribed and sworn to, or affirmed, setting forth the place where the manufacture is to be carried on, name of the manufactured article, the proposed market for the same, whether foreign or domestic, and generally the kind and quality manufactured or proposed to be manufactured.

To make returns of products and sales, within ten days after first day of each month.

Second. He shall within ten days after the first day of each and every month, after the day on which this act takes effect, as hereinbefore mentioned, or on or before a day prescribed by the Commissioner of Internal Revenue, make return of the products and sales or delivery of such manufacture in form and detail as may be required, from time to time, by the Commissioner of Internal Revenue.

Returns, oaths, etc.

Form No. 3; p. 159.

Third. All such returns, statements, descriptions, memoranda, oaths and affirmations shall be in form, scope, and detail as may be prescribed, from time to time, by the Commissioner of Internal Revenue.

Duties to be paid monthly.

Proviso. Decision No. 53; p. 240.

Thread for knitted fabrics, for weaving or spooling.

How assessed.

The manufacturer.

If duties are not paid in ten days after demand.

Levy.

Series I., No. 5; p. 153.

A lien.

Regulations, pp. 152, 154.

Distrain.

Proviso.

SEC. 69. *And be it further enacted*, That upon the amounts, quantities, and values of produce, goods, wares, merchandise, and articles manufactured and sold, or delivered, hereinafter enumerated, the manufacturer thereof, whether manufactured for himself or for others, shall pay to the Collector of Internal Revenue within his district, monthly, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such manufactures: *Provided*, That when thread is manufactured and sold or delivered exclusively for knitted fabrics, or for weaving, or spooling, as provided for in the seventy-fifth section of this act, the duties shall be assessed on the articles finished and prepared for use or consumption to the party so finishing or preparing the same, and any party so finishing or preparing any cloth or other fabrics of cotton, wool, or other materials, whether imported or otherwise, shall be considered the manufacturer thereof for the purposes of this act; and for neglect to pay such duties within ten days after demand, either personal or written, left at his, her, or their house or place of business, or manufactory, the amount of such duties may be levied upon the real and personal property of any such manufacturer. And such duties, and whatever shall be the expenses of levy, shall be a lien from the day prescribed by the Commissioner for their payment aforesaid, in favor of the United States, upon the said real and personal property of such manufacturer, and such lien may be enforced by distraint, as provided in the general provisions of this act: *And provided, further*, That in all cases of goods manufactured, in whole or in part, upon

commission, or where the material is furnished by one party and manufactured by another, if the manufacturer shall be required to pay under this act the tax hereby imposed, such person or persons so paying the same shall be entitled to collect the amount thereof of the owner or owners, and shall have a lien for the amount thus paid upon the manufactured goods: *And provided, further,* That the taxes on all articles manufactured and sold, in pursuance of contracts *bona fide* made before the passage of this act, shall be paid by the purchasers thereof, under regulations to be established by the Commissioner of Internal Revenue.

SEC. 70. *And be it further enacted,* That for neglect or refusal to pay the duties provided by this act on manufactured articles, as aforesaid, the goods, wares, and merchandise manufactured and unsold by such manufacturer shall be forfeited to the United States, and may be sold or disposed of for the benefit of the same, in manner as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury. In such case the Collector or Deputy Collector may take possession of said articles, and may maintain such possession in the premises and buildings where they may have been manufactured, or deposited, or may be. He shall summon, giving notice of not less than two nor more than ten days, the parties in possession of said goods, enjoining them to appear before the Assessor, or Assistant Assessor, at a day and hour in such summons fixed, then and there to show cause, if any there be, why, for such neglect or refusal, such articles should not be declared forfeited to the United States. Such persons or parties interested shall be deemed to be the manufacturers of the same, if the articles shall be, at the time of taking such possession, upon the premises where manufactured; if they shall at such time have been removed from the place of manufacture, the parties interested shall be deemed to be the person in whose custody or possession the articles shall then be. Such summons shall be served upon such parties in person, or by leaving a copy thereof at the place of abode or business of the party to whom the same may be directed. In case no such party or place can be found, which fact shall be determined by the Collector's return on the summons, such notice, in the nature of a summons, shall be given by advertisement for the term of three weeks in one newspaper in the county nearest to the place of such sale. If at or before such hearing such duties shall not have been paid, and the Assessor or Assistant Assessor shall adjudge the summons and notice, service and

Manufacturer upon commission paying the duty may have lien on goods.

Decision No. 7 : p. 217.

Decision No. 36 ; p. 231.

Decision No. 48 ; p. 238.

Proviso.

Decision No. 6 p. 217.

For neglect or refusal to pay duties ;

Forfeiture.

Series I., No. 5 ; p. 147.

Seizure

Form 7 ; p. 203

Form 9 ; p. 205

Summons.

Party.

Service.

Advertisement.

Form No. 11 ; p. 207.

Forfeited.	return of the same to be sufficient, the said articles shall be declared forfeit, and shall be sold, disposed of, or turned over to the use of any department of the Government as may be directed by the Secretary of the Treasury, who may require of any officer of the Government into whose possession the
Proviso.	same may be turned over the proper voucher therefor: <i>Provided</i> , That the proceeds of the sale of said articles, if any there be after deducting the duties thereon, together with the
Surplus, how disposed of.	expenses of summons, advertising, and sale, or the excess of the value of said articles, after deducting the duties and expenses accrued thereon when turned over to the use of any department of the Government, shall be refunded and paid to the manufacturer, or to the person in whose custody or possession the articles were when seized. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may review any such case of forfeiture and do justice in the premises. If the forfeiture shall have been wrongly declared, and sale made, the Secretary is hereby authorized, in case the specific articles can not be restored to the party aggrieved in as good order and condition as when seized, to make up to such party in money his loss and damage from the contingent fund of his department. Immediate return of seizures so forfeited shall be made to the Commissioner of Internal Revenue by the Collector or Deputy Collector who shall make any such seizure. Articles which the Collector may adjudge perishable may be sold or disposed of before declaration of forfeiture. Said sales shall be made at public auction, and notice thereof shall be given in the same manner as is provided in this section in case of forfeiture.
Review.	
Restoration.	
Immediate returns.	
Perishable articles.	
Sales at auction.	

SEC. 71. *And be it further enacted*, That any violation of, or refusal to comply with, the provisions of the sixty-eighth section of this act, shall be good cause for seizure and forfeiture, substantially in manner as detailed in the section next preceding this, of all manufactured articles liable to be assessed under the provisions of this act, and not otherwise provided for; and such violation or refusal to comply shall further make any party so violating or refusing to comply liable to a fine of five hundred dollars, to be recovered in manner and form as provided in this act.

SEC. 72. *And be it further enacted*, That in case of the manufacture and sale or delivery of any goods, wares, merchandise, or articles as hereinafter mentioned, without compliance on the part of the party manufacturing the same with all or any of the requirements and regulations prescribed in this act in relation thereto, the Assistant Assessor may, upon

Violation of or refusal to comply with 68th section, cause for seizure.

Fine \$500.

Assistant Assessor, in cases of non-compliance, to estimate and assess

such information as he may have, assume and estimate the amount and value of such manufactures, and upon such assumed amount assess the duties, and said duties shall be collected in like manner as in case the provisions of this act in relation thereto had been complied with, and to such articles all the foregoing provisions for liens, fines, penalties, and forfeitures shall in like manner apply.

SEC. 73. *And be it further enacted*, That all goods, wares, and merchandise, or articles manufactured or made by any person or persons not for sale, but for his, her, or their own use or consumption, and all goods, wares, and merchandise, or articles manufactured or made and sold, except spirituous and malt liquors, and manufactured tobacco, where the annual product shall not exceed the sum of six hundred dollars, shall be and are exempt from duty: *Provided*, That this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or finish the goods, wares, and merchandise or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandise or articles.

SEC. 74. *And be it further enacted*, That the value and quantity of the goods, wares, and merchandise required to be stated, as aforesaid, and subject to an ad valorem duty, shall be estimated by the actual sales made by the manufacturer, or by his, her, or their agent, or person or persons acting in his, her, or their behalf; and where such goods, wares, and merchandise have been removed for consumption, or for delivery to others, or placed on shipboard, or are no longer within the custody and control of the manufacturer or manufacturers, or his or their agent, not being in his, her, or their factory, store, or warehouse, the value shall be estimated by the average of the market value of the like goods, wares, and merchandise, during the time when the same would have become liable to and charged with duty.

SEC. 75. *And be it further enacted*, That from and after the said first day of August, eighteen hundred and sixty-two, upon the articles, goods, wares, and merchandise hereinafter mentioned, which shall thereafter be produced and sold, or be manufactured or made and sold, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or Territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say: On candles, of whatever material made, three per centum ad valorem.

Liens, fines, etc

Manufactures for own consumption and not exceeding \$600, exempt.

Amended, Mar. 3, '63; p. 109. Decision No. 87; p. 260. Regulations, p. 259.

Proviso.

To whom not applicable. Decision No. 46; p. 237. Decision No. 62; p. 246.

Value and quantity of goods estimated by actual sales. Decision No. 40; p. 234. Decision No. 79; p. 255.

Where removed for consumption, by market value of like goods.

Duties on manufactures.

Amended, July 17, '62; p. 99.

Amended, Mar. 3, '63; p. 108. Decision No. 58; p. 243.

Decision No. 40; p. 254.

Decision No. 79 p. 255.

Who to pay.

Candles. Class A.

EXCISE TAX.

eral coals.	On all mineral coals, except such as are known in the trade as
Class C.	pea coal and dust coal, three and a half cents per ton :
Proviso.	<i>Provided</i> , That for all contracts of lease of coal lands
Amended, Mar. 8, '63; p. 103.	made before the first day of April, eighteen hundred and
	sixty-two, the lessee shall pay the tax ;
Oils.	On lard oil, mustard-seed oil, linseed oil, and on all animal or
Class C.	vegetable oils not exempted nor provided for elsewhere,
Proviso.	whether pure or adulterated, two cents per gallon : <i>Pro-</i>
Red oil, paraffine, whale and fish oil, exempt.	<i>vided</i> , That red oil or oleic acid, produced in the manu-
	facture of candles, and used as a material in the manufac-
	ture of soap, paraffine, whale and fish oil, shall be exempted
	from this duty ;
Gas, illuminating.	On gas, illuminating, made of coal, wholly or in part, or any
Class C.	other material, when the product shall be not above five
	hundred thousand cubic feet per month, five cents per
	one thousand cubic feet ; when the product shall be above
	five hundred thousand, and not exceeding five millions
	of cubic feet per month, ten cents per one thousand
	cubic feet ; when the product shall be above five millions,
	fifteen cents per one thousand cubic feet ; and the general
	average of the monthly product for the year preceding
	the return required by this act shall regulate the rate of
	duty herein imposed ; and where any gas company shall
	not have been in operation for the year next preceding
	the return as aforesaid, then the rate shall be regulated
	upon the estimated average of the monthly product : <i>Pro-</i>
Proviso.	<i>vided</i> , That the product required to be returned by this
	act shall be understood to be the product charged in the
	bills actually rendered by any gas company during the
	month preceding the return, and all gas companies are
Companies to add tax to their bills.	hereby authorized to add the duty or tax imposed by this
	act to the price per thousand cubic feet on gas sold : <i>Pro-</i>
Proviso.	<i>vided, further</i> , That all gas furnished for lighting street
	lamps, and not measured, and all gas made for and used
	by any hotel, inn, tavern, and private dwelling-house, shall
	be subject to duty, and may be estimated ; and if the re-
	turns in any case shall be under-stated or under-estimated,
	it shall be the duty of the Assistant Assessor of the dis-
	trict to increase the same as he shall deem just and pro-
Proviso.	per : <i>And provided, further</i> , That coal tar produced in
	the manufacture of illuminating gas, and the products of
Coal tar exempt.	the re-distillation of coal tar thus produced, shall be exempt
Proviso.	from duty : <i>And provided, further</i> , That gas companies
	so located as to compete with each other shall pay the
Companies that compete, how to pay.	rate imposed by this act upon the company having the
	largest production ;

- On coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bituminous substances used for like purposes, ten cents per gallon: *Provided*, That such oil refined and produced by the distillation of coal oil exclusively shall be subject to pay a duty of eight cents per gallon, anything in this act to the contrary notwithstanding: *And provided, further*, That distillers of coal oil shall be subject to all the provisions of this act hereinbefore set forth and specified applicable to distillers of spirituous liquors, with regard to licenses, bonds, returns, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of duties, so far as the same may, in the judgment of the Commissioner of Internal Revenue, and under regulations prescribed by him, be necessary for that purpose;
- On ground coffee, and all preparations of which coffee forms a part, or which is prepared for sale as a substitute for coffee, three mills per pound;
- On ground pepper, ground mustard, ground pimento, ground cloves, ground cassia, and ground ginger, and all imitations of the same, one cent per pound;
- On sugar, refined, whether loaf, lump, granulated, or pulverized, two mills per pound;
- On sugar, refined or made from molasses, sirup of molasses, melado or concentrated melado, two mills per pound;
- On all brown, Muscovado, or clarified sugars produced directly from the sugar-cane, and not from sorghum, or impee, other than those produced by the refiner, one cent per pound;
- On sugar-candy and all confectionery, made wholly or in part of sugar, one cent per pound;
- On chocolate, and cocoa, prepared, one cent per pound;
- On saleratus and bicarbonate of soda, five mills per pound;
- On starch, made of potatoes, one mill per pound; made of corn or wheat, one and a half mills per pound; made of rice or any other material, four mills per pound;
- On tobacco, cavendish, plug, twist, fine cut, and manufactured of all descriptions (not including snuff, cigars and smoking tobacco prepared with all the stems in, or made exclusively of stems), valued at more than thirty cents per pound, fifteen cents per pound; valued at any sum not exceeding thirty cents per pound, ten cents per pound;
- On smoking tobacco prepared with all the stems in, five cents per pound;

Coal oil, refined, and other bituminous substances.

Class C.
Proviso.

Decision No. 95:
p. 267.

Proviso.

Distillers of coal oil.

Ante, Sec. 39 to 57.

Series L, No. 4;
p. 141.

Ground coffee, etc.
Class C.

Ground pepper, etc.
Class C.

Refined sugar.
Amended,
Mar. 3, '63; p. 108.
Decision No. 61;
p. 244.

Amended,
Mar. 3, '63; p. 108.

Brown sugar, etc.
Class C.

Regulation, Sept. 24, '62; p. 175.

Confectionery.
Class C.
Amended,

Mar. 3, '63; p. 110

Chocolate.
Class C.
Saleratus.
Class C.
Starch.
Class C.

Tobacco.
Class C.

Amended,
Mar. 3, '63; p. 109

Class C.

Amended, Mar. 3, '63; p. 109. Class C.	On smoking tobacco made exclusively of stems, two cents per pound;
Snuff. Class C. Amended, Mar. 3, '63; p. 109.	On snuff manufactured of tobacco, ground dry or damp, of all descriptions, twenty cents per pound;
Cigars. Class C.	On cigars, valued at not over five dollars per thousand, one dollar and fifty cents per thousand;
Class C.	On cigars, valued at over five and not over ten dollars per thousand, two dollars per thousand;
Class C.	On cigars, valued at over ten and not over twenty dollars per thousand, two dollars and fifty cents per thousand;
Class C.	On cigars, valued at over twenty dollars per thousand, three dollars and fifty cents per thousand;
Gunpowder.	On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at eighteen cents per pound or less, five mills per pound;
Class C.	when valued at above eighteen cents per pound, and not exceeding thirty cents per pound, one cent per pound; and when valued at above thirty cents per pound, six cents per pound;
White lead. Class C.	On white lead, twenty-five cents per one hundred pounds;
Oxide of zinc. Class C.	On oxide of zinc, twenty-five cents per one hundred pounds;
Sulphate of barytes. Class C. Proviso.	On sulphate of barytes, ten cents per one hundred pounds: <i>Provided</i> , That white lead, oxide of zinc, and sulphate of barytes, or any one of them, shall not be subject to any additional duty in consequence of being mixed or ground with linseed oil, when the duties upon all the materials so mixed or ground shall have been previously actually paid;
White lead, zinc and barytes mixed with oil.	
Amended, Mar. 3, '63; p. 103.	
Paints and painters' colors. Class A.	On all paints and painters' colors, dry or ground in oil, or in paste with water, not otherwise provided for, five per centum ad valorem;
Clock movements. Class C. Amended, Mar. 3, '63; p. 110.	On clock movements made to run one day, five cents each; made to run more than one day, ten cents each;
Pins. Class A.	On pins, solid head or other, five per centum ad valorem;
Umbrellas and parasols. Class A. Amended, Mar. 3, '63; p. 110.	On umbrellas and parasols made of cotton, silk, or other material, five per centum ad valorem;
Screws. Class C.	On screws, commonly called wood screws, one and a half cent per pound;
Iron.	On railroad iron and all other iron advanced beyond slabs, blooms, or loops, and not advanced beyond bars or rods, and band, hoop, and sheet iron, not thinner than number eighteen wire-guage, and plate iron not less than one eighth of an inch in thickness, one dollar and fifty cents per ton;
Class C.	on railroad iron, re-rolled, seventy-five cents per ton; on band, hoop, and sheet iron thinner than number
Amended, Mar. 3, '63; p. 110.	

eighteen wire-gauge, plate iron less than one eighth of an inch in thickness, and cut nails and spikes, two dollars per ton: <i>Provided</i> , That bars, rods, bands, hoops, sheets, plates, nails, and spikes, manufactured from iron upon which the duty of one dollar and fifty cents has been levied and paid, shall be subject only to a duty of fifty cents per ton in addition thereto, anything in this act to the contrary notwithstanding. On stoves and hollow ware, one dollar and fifty cents per ton of two thousand pounds; cast iron used for bridges, buildings, or other permanent structures, one dollar per ton: <i>Provided</i> , That bar iron used for like purposes shall be charged no additional duty beyond the specific duty imposed by this act. On steel in ingots, bars, sheets, or wire not less than one fourth of an inch in thickness, valued at seven cents per pound or less, four dollars per ton; valued at above seven cents per pound, and not above eleven cents per pound, eight dollars per ton; valued above eleven cents per pound, ten dollars per ton;	Cut nails and spikes. Class C. Proviso.
	Stoves, etc. Class C. Castings for permanent structures. Class C. Proviso.
	Steel.
	Class C.
On paper of all descriptions, including pasteboard and binders' boards, three per centum ad valorem;	Paper. Class A.
On soap, castile, palm-oil, erasive, and soap of all other descriptions, white or colored, except soft soap and soap otherwise provided for, valued not above three and a half cents per pound, one mill per pound; valued at above three and a half cents per pound, five mills per pound;	Soap.
	Class C.
On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, two cents per pound;	Fancy soap.
On salt, four cents per one hundred pounds;	Class C.
On pickles and preserved fruits, and on all preserved meats, fish, and shell-fish in cans or air-tight packages, five per centum ad valorem;	Salt. Class C.
	Preserved fruits, meats, etc. Class A.
On glue and gelatine of all descriptions, in the solid state, five mills per pound;	Glue and gelatine. Class C.
On glue and cement, made wholly or in part of glue, to be sold in the liquid state, twenty-five cents per gallon;	Glue and cement. Class C.
On patent or enameled leather, five mills per square foot;	Leather. Class C.
On patent Japanned split, used for dasher leather, four mills per square foot;	Class C.
On patent or enameled skirting leather, one and a half cent per square foot;	Class C.
On all sole and rough or harness leather, made from hides, imported east of the Cape of Good Hope, and all damaged leather, five mills per pound;	Class C.

Class C.	On all other sole or rough leather, hemlock tanned, and harness leather, seven mills per pound ;
Class C.	On all sole or rough leather, tanned in whole or in part with oak, one cent per pound ;
Class C.	On all finished or curried upper leather, made from leather tanned in the interest of the parties finishing or currying such leather not previously taxed in the rough, except calfskins, one cent per pound ;
Decision No. 81 ; p. 256.	
Class C.	On bend and butt leather, one cent per pound ;
Class C.	On offal leather, five mills per pound ;
Class C.	On oil-dressed leather, and deer-skins dressed or smoked, two cents per pound ;
Calfskins. C.	On tanned calfskins, six cents each ;
Morocco, etc.	On morocco, goat, kid, or sheep skins, curried, manufactured, or finished, four per centum ad valorem : <i>Provided</i> , That the price at which such skins are usually sold shall determine their value ;
Class A. Proviso.	
Class A.	On horse and hog skins tanned and dressed, four per centum ad valorem ;
Class A.	On American patent calfskins, five per centum ad valorem ;
Conducting hose. Class A.	On conducting hose of all kinds for conducting water or other fluids, a duty of three per centum ad valorem ;
Wine. Class C.	On wine, made of grapes, five cents per gallon ;
Varnish. Class A.	On varnish, made wholly or in part of gum copal or other gums or substances, five per centum ad valorem ;
Furs. Class A.	On furs of all descriptions, when made up or manufactured, three per centum ad valorem ;
Cloth. Class A.	On cloth and all textile or knitted or felted fabrics of cotton, wool, or other materials, before the same has been dyed, printed, bleached, or prepared in any other manner, a duty of three per centum ad valorem : <i>Provided</i> , That thread or yarn manufactured and sold or delivered exclusively for knitted fabrics, or for weaving, when the spinning and weaving for the manufacture of cloth of any kind is carried on separately, shall not be regarded as manufactures within the meaning of this act ; but all fabrics of cotton, wool, or other material, whether woven, knit, or felted, shall be regarded as manufactures, and be subject to the duty, as above, of three per centum ad valorem ;
Proviso.	
Thread and yarn, for knitting or weaving.	
Exempt.	
Fabrics of cot- ton, wool, etc., duty.	
Class A.	
Diamonds, etc. Decision No. 89 ; p. 234.	On all diamonds, emeralds, and all other jewelry, a tax of three per centum ad valorem ;
Cotton.	On and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, a tax of one half of one cent per pound on all cotton
Class C.	

held or owned by any person or persons, corporation, or association of persons; and such tax shall be a lien thereon in the possession of any person whomsoever.	Tax a lien.
And further, if any person or persons, corporations, or association of persons, shall remove, carry, or transport the same from the place of its production before said tax shall have been paid, such person or persons, corporation, or association of persons, shall forfeit and pay to the United States double the amount of such tax, to be recovered in any court having jurisdiction thereof: <i>Provided, however</i> , That the Commissioner of Internal Revenue is hereby authorized to make such rules and regulations as he may deem proper for the payment of said tax at places different from that of the production of said cotton: <i>And provided, further</i> , That all cotton owned and held by any manufacturer of cotton fabrics on the first day [of] October, eighteen hundred and sixty-two, and prior thereto, shall be exempt from the tax hereby imposed;	Regulations, Mar. 27, '63; p. 253
	Forfeiture.
	Proviso.
	Regulations, Oct. 15, '62; p. 276
	Form of permit; p. 277.
	Proviso.
On all manufactures of cotton, wool, silk, worsted, flax, hemp, jute, India-rubber, gutta-percha, wood, willow, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials, not in this act otherwise provided for, a duty of three per centum ad valorem: <i>Provided</i> , That on all cloths dyed, printed, bleached, manufactured into other fabrics, or otherwise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured, or prepared, the said duty or tax of three per centum shall be assessed only upon the increased value thereof: <i>And provided, further</i> , That on all oil-dressed leather, and deer skins dressed or smoked, manufactured into gloves, mittens, or other articles on which a duty or tax shall have been paid before the same were so manufactured, the said duty or tax of three per centum shall be assessed only upon the increased valuation thereof: <i>And provided, further</i> , That in estimating the duties upon articles manufactured when removed and sold at any other place than the place of manufacture, there shall be deducted from the gross amount of sales the freight, commission, and expenses of sale actually paid, and the duty shall be assessed and paid upon the net amount after the deductions as aforesaid: <i>And provided, further</i> , That printed books, magazines, pamphlets, newspapers,	Manufactures of cotton, silk, etc., not otherwise provided for.
	Class A.
	Proviso.
	Cloths dyed, etc., manufactured into other fabrics.
	Decision No. 5; p. 216.
	Class A.
	Upon increased value.
	Proviso
	Oil-dressed leather and deer skins, manufactured, etc., on which a duty has been paid.
	Proviso.
	Decision No. 69; p. 249.
	Proviso

Articles not regarded as manufactures within the meaning of this act.

Decision No. 60;
p. 244.

Decision No. 17;
p. 223.

Decision No. 56;
p. 242.

Proviso.

Decision No. 5;
p. 216.

Decision No. 49;
p. 239.

Decision No. 81;
p. 256.

Amended,
Mar. 3, '63; p. 128.

reviews, and all other similar printed publications; boards, shingles, and all other lumber and timber; staves, hoops, headings, and timber only partially wrought and unfinished for chairs, tubs, pails, snathes, lasts, shovel and fork handles; umbrella stretchers; pig iron, and iron not advanced beyond slabs, blooms, or loops; maps and charts; charcoal; alcohol made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid; plaster or gypsum; malt; burning fluid; printers' ink; flax prepared for textile or felting purposes, until actually woven or fitted into fabrics for consumption; all flour and meal made from grain; bread and breadstuffs; pearl barley and split peas; butter; cheese; concentrated milk; bullion, in the manufacture of silver-ware; brick; lime; Roman cement; draining tiles; marble; slate; building stone; copper, in ingots or pigs; and lead, in pigs or bars, shall not be regarded as manufactures within the meaning of this act: *Provided*, That whenever, by the provisions of this act, a duty is imposed upon any article removed for consumption or sale, it shall apply only to such articles as are manufactured on or after the first day of August, eighteen hundred and sixty-two, and to such as are manufactured and not removed from the place of manufacture prior to that date.

AUCTION SALES.

Auction sales.

Amended,
July 17, '62; p. 99.

Decision No. 27;
p. 228.

Class A.

Monthly returns
of gross amount
of sales.

Form No. 5;
p. 161.

Penalty.

SEC. 76. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid on all sales of real estate, goods, wares, merchandise, articles, or things at auction, including all sales of stocks, bonds, and other securities, a duty of one tenth of one per centum on the gross amount of such sales, and every auctioneer making such sales, as aforesaid, shall at the end of each and every month, or within ten days thereafter, make a list or return to the Assistant Assessor of the district of the gross amount of such sales, made as aforesaid, with the amount of duty which has accrued, or should accrue thereon, which list shall have annexed thereto a declaration under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall at the same time, as aforesaid, pay to the Collector or Deputy Collector the amount of duty or tax thereupon, as aforesaid, and in default thereof shall be subject to and pay a penalty of five hundred dollars.

In all cases of delinquency in making said list or payment the assessment and collection shall be made in the manner prescribed in the general provisions of this act *Provided*, That no duty shall be levied under the provisions of this section upon any sales by judicial or executive officers making auction sales by virtue of a judgment or decree of any court, nor to public sales made by executors or administrators.

Proviso: No duty levied on sales by judicial or executive officers, executors, or administrators.

CARRIAGES, YACHTS, BILLIARD-TABLES, AND PLATE.

SEC. 77. *And be it further enacted*, That from and after the first day of May, eighteen hundred and sixty-two, there shall be levied, collected, and paid, by any person or persons owning, possessing, or keeping any carriage, yacht, and billiard-table, the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule marked A.

Amended,
July 17, '62; p. 99.

Amended.
Mar. 3, '63; p. 110.
Series I., No. 5;
p. 145.
Decision No. 21;
p. 225.

SCHEDULE A.

CARRIAGES, YACHTS, BILLIARD-TABLES, AND PLATE.

	Duty. Dolls. cts.	
Carriage, gig, chaise, phaeton, wagon, buggy-wagon, carryall, rockaway, or other like carriage, the body of which rests upon springs of any description, kept for use, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, and valued at seventy-five dollars or over, including the harness used therewith, when drawn by one horse, one dollar.....		Carriages, etc. drawn by on horse, kept for use. Class C. Amended, Mar. 3, '63; p. 110.
Carriages of like description drawn by two horses, and any coach, hackney-coach, omnibus, or four-wheel carriage, the body of which rests upon springs of any description, which may be kept for use, for hire, or for passengers, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, valued at seventy-five dollars, and not exceeding two hundred dollars, including the harness used therewith, drawn by two horses or more, two dollars	1 00	Carriages, etc., drawn by two horses or more, kept for use or hire. Class C.
Carriages of like description, when valued above two hundred dollars, and not exceeding six hundred dollars, five dollars.....	2 00	Class C.
	5 00	

		<i>Duty.</i> Dolls. cts.
Class C	Carriages of like description, valued above six hundred dollars, ten dollars.....	10 00
Pleasure or racing vessels.	Pleasure or racing vessels, known as yachts, whether by sail or steam, under the value of six hundred dollars, five dollars.....	5 00
Class C.		
Yachts.	Yachts valued above six hundred dollars, and not exceeding one thousand dollars, ten dollars....	10 00
Class C.		
Class C.	And for each additional one thousand dollars in value of said yachts, ten dollars.....	10 00
Billiard-tables.	Billiard-tables, kept for use, ten dollars.....	10 00
Decis'n 21; p. 225.		
Plate—gold kept for use. Class C.	Plate of gold, kept for use, per ounce troy, fifty cents.....	50
Silver kept for use. Class C.	Plate of silver, kept for use, per ounce troy, three cents.....	3
Proviso.	<i>Provided</i> , That silver spoons or plate of silver, to an amount not exceeding forty ounces, as aforesaid, belonging to any one person, shall be exempt from duty.	
Exempt from duty.		

SLAUGHTERED CATTLE, HOGS, AND SHEEP.

Amended, July 17, '62; p. 99.	SEC. 78. <i>And be it further enacted</i> , That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid by any person or persons, firms, companies, or agents or employees thereof, the following duties or taxes, that is to say :
Class C.	
Horned cattle.	On all horned cattle exceeding eighteen months old, slaughtered for sale, thirty cents per head ;
Amended, Mar. 3, '63; p. 110.	On all calves and cattle under eighteen months old, slaughtered for sale, five cents per head ;
Hogs.	On all hogs, exceeding six months old, slaughtered for sale, when the number thus slaughtered exceeds twenty in any one year, ten cents per head ;
Amended, Mar. 3, '63; p. 110.	
Sheep.	On all sheep, slaughtered for sale, five cents per head : <i>Provided</i> , That all cattle, hogs, and sheep, slaughtered by any person for his or her own consumption, shall be exempt from duty.
Amended, Mar. 3, '63; p. 110.	
Decision No. 74; p. 252.	SEC. 79. <i>And be it further enacted</i> , That on and after the date on which this act shall take effect, any person or persons, firms, or companies, or agents or employees thereof, whose business or occupation it is to slaughter for sale any cattle, calves, sheep, or hogs, shall be required to make and render a list at the end of each and every month to the Assistant Assessor of the district where the business is transacted, stat-
When to make monthly statement.	

ing the number of cattle, calves, if any, the number of hogs, if any, and the number of sheep, if any, slaughtered, as aforesaid, with the several rates of duty as fixed therein in this act, together with the whole amount thereof, which list shall have annexed thereto a declaration of said person or persons, agents or employees thereof, as aforesaid, under oath or affirmations, in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the time of rendering said list, pay the full amount of duties which have accrued or should accrue, as aforesaid, to the Collector or Deputy Collector of the District, as aforesaid; and in case of default in making the return or payment of the duties, as aforesaid, the assessment and collection shall be made as in the general provisions of this act required, and in case of fraud or evasion the party offending shall forfeit and pay a penalty of ten dollars per head for any cattle, calves, hogs, or sheep so slaughtered upon which the duty is fraudulently withheld, evaded, or attempted to be evaded: *Provided*, That the Commissioner of Internal Revenue shall prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, calves, hogs, and sheep, liable to be taxed under the provisions of this act.

Form No. 8;
p. 164.

Oath.

When to pay
duties.

Default of re-
turn or payment;

Fraud or eva-
sion.
Penalty.

Proviso.

RAILROADS, STEAMBOATS, AND FERRY-BOATS.

SEC. 80. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads upon which steam is used as a propelling power, or of any steamboat or other vessel propelled by steam-power, shall be subject to and pay a duty of three per centum on the gross amount of all the receipts of such railroad or railroads or steam-vessel for the transportation of passengers over and upon the same; and any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any railroad or railroads using any other power than steam thereon, or owning, possessing, or having the care or management of any ferry-boat, or vessel used as a ferry-boat, propelled by steam or horse power, shall be subject to and pay a duty of one and a half per centum upon the gross receipts of such railroad or ferry-boat, respectively, for the transportation of passengers over and upon said railroads, steamboats, and ferry-boats, respectively; and any person or persons, firms, companies, or corporations, owning,

Railroads and
steamboats using
steam.

Class A.

Duty, 3 per cent.

Decision No. 26;
p. 227.

Decision No. 73;
p. 251.

Using other pow-
er than steam.

Ferry-boats.

Duty, 1½ per ct.
on gross receipts
for transportation
of passengers.

Amended,
Mar. 3, '63; p. 113.

Toll bridges.	possessing, or having the care or management of any bridge
Class A.	authorized by law to receive toll for the transit of passengers,
Duty, 3 per cent. on gross receipts.	beasts, carriages, teams, and freight of any description over
	such bridge, shall be subject to and pay a duty of three per
	centum on the gross amount of all their receipts of every
	description. And the owner, possessor, or person or persons
	having the care and management of any such railroad, steam-
	boat, ferry-boat, or other vessel, or bridge, as aforesaid, shall,
To make monthly statement.	within five days after the end of each and every month, com-
Form No. 4; p. 160.	mencing as hereinbefore mentioned, make a list or return to
	the Assistant Assessor of the district within which such owner,
	possessor, company, or corporation may have his or its place
	of business, or where any such railroad, steamboat, ferry-
	boat, or bridge is located or belongs, respectively, stating the
Oath.	gross amount of such receipts for the month next preceding,
	which return shall be verified by the oath or affirmation of
	such owner, possessor, manager, agent, or other proper officer,
	in the manner and form to be prescribed from time to time
	by the Commissioner of Internal Revenue, and shall also,
When to pay duties.	monthly, at the time of making such return, pay to the Col-
	lector or Deputy Collector of the district the full amount of
	duties which have accrued on such receipts for the month
	aforesaid; and in case of neglect or refusal to make said lists
In cases of neglect or refusal to make lists.	or return for the space of five days after such return should
	be made as aforesaid, the Assessor or Assistant Assessor shall
How assessed.	proceed to estimate the amount received and the duties pay-
	able thereon, as hereinbefore provided in other cases of del-
	inquency to make return for purposes of assessment; and for
	the purpose of making such assessment, or of ascertaining
Books subject to inspection.	the correctness of any such return, the books of any such
	person, company, or corporation shall be subject to the in-
Form of demand; p. 182.	spection of the Assessor or Assistant Assessor on his demand
	or request therefor; and in case of neglect or refusal to pay
	the duties as aforesaid when the same have been ascertained as
	aforesaid for the space of five days after the same shall have
	become payable, the owner, possessor, or person having the
	management as aforesaid, shall pay, in addition, five per
Five per cent. added for attempt to evade duties.	centum on the amount of such duties; and for any attempt
	knowingly to evade the payment of such duties, the said
	owner, possessor, or person having the care or management
Penalty.	as aforesaid, shall be liable to pay a penalty of one thousand
	dollars for every such attempt, to be recovered as provided
	in this act for the recovery of penalties; and all provisions of
	this act in relation to liens and collections by distraint not in-
Liens and distraint.	compatible herewith shall apply to this section and the objects

therein embraced: *Provided*, That all such persons, companies, and corporations shall have the right to add the duty or tax imposed hereby to their rates of fare whenever their liability thereto may commence, any limitations which may exist by law or by agreement with any person or company which may have paid or be liable to pay such fare to the contrary notwithstanding.

Proviso.
Right to add tax
to rate of fare

RAILROAD COMPANIES, OR RAILROAD CORPORATIONS.

SEC. 81. *And be it further enacted*, That on and after the first day of July, eighteen hundred and sixty-two, any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be, stipulated to be paid, or coupons representing the interest shall be or shall have been issued to be paid, and all dividends in scrip, or money, or sums of money thereafter declared due or payable to stockholders of any railroad company, as part of the earnings, profits, or gains of said companies, shall be subject to and pay a duty of three per centum on the amount of all such interest, or coupons, or dividends whenever the same shall be paid; and said railroad companies or railroad corporations, or any person or persons owning, possessing, or having the care or management of any railroad company or railroad corporation, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest, or coupons, or dividends due and payable as aforesaid, the said duty or sum of three per centum; and the duties deducted as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said railroad companies or railroad corporations, and the owners, possessors, and agents thereof, on dividends and on bonds or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest, or coupons, or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid,

Upon interest on
bonds, etc., of
railroads.

Decision No. 93;
P. 269.

Upon all divi-
dends.

Duty, 3 per cent.

To be deducted
from all payments

Decision No. 76;
P. 254.

List in thirty
days, and state-
ment every six
months to the
Commissioner.

Oath.

Form No. 2;
p. 158.

Decision No. 66;
p. 248.

Decision No. 80;
p. 256.

Penalty.

In default of list
or payment, how
to be assessed.

during the time when such duties have accrued or should accrue, and remaining unaccounted for; and there shall be annexed to every such list or return a declaration under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the president, treasurer, or some proper officer of said railroad company or railroad corporation, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for, and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing, or having the care or management of such railroad company or railroad corporation, making such default, shall forfeit, as a penalty, the sum of five hundred dollars; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of this act.

BANKS, TRUST COMPANIES, SAVINGS INSTITUTIONS, AND INSURANCE COMPANIES.

Banks, trust
companies, and
savings institu-
tions.

Amended,
Mar. 8, '63; p. 120.
Insurance com-
panies,
Class A.

On dividends.

Decision No. 14;
p. 221.
Decision No. 65;
p. 246.

On surplus or
contingent funds.
Proviso.

To deduct tax
from their pay-
ments of divi-
dends.

SEC. 82. *And be it further enacted*, That on and after the first day of July, eighteen hundred and sixty-two, there shall be levied, collected, and paid by all banks, trust companies, and savings institutions, and by all fire, marine, life, inland, stock, and mutual insurance companies, under whatever style or name known or called, of the United States or Territories, specially incorporated or existing under general laws, or which may be hereafter incorporated or exist as aforesaid, on all dividends in scrip or money thereafter declared due or paid to stockholders, to policy holders, or to depositors, a part of the earnings, profits, or gains of said banks, trust companies, savings institutions, or insurance companies, and on all sums added to their surplus or contingent funds, a duty of three per centum: *Provided*, That the duties upon the dividends of life insurance companies shall not be deemed due, or to be collected, until such dividends shall be payable by such companies. And said banks, trust companies, savings institutions, and insurance companies are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, on account of any dividends or sums of money that may be due and payable, as aforesaid, after the first day of July, eighteen hundred and sixty-two, the said duty of three per centum. And a list or return shall

be made and rendered within thirty days after the time fixed when such dividends or sums of money shall be declared due and payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the amount of duties accrued or which should accrue from time to time, as aforesaid, during the time when such duties remain unaccounted for, and there shall be annexed to every such list or return a declaration, under oath or affirmation, to be made in form and manner as shall be prescribed by the Commissioner of Internal Revenue, of the president, or some other proper officer of said bank, trust company, savings institution, or insurance company, respectively, that the same contains a true and faithful account of the duties which have accrued or should accrue, and not accounted for, and for any default in the delivery of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance company making such default, shall forfeit, as a penalty, the sum of five hundred dollars.

Lists within 30 days, and statement semi-yearly to the Commissioner.

Oath.

Form No. 6 p. 162.

Penalty.

SEC. 83. *And be it further enacted*, That any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, bank, trust company, savings institution, or insurance company, as heretofore mentioned, required under this act to make and render any list or return to the Commissioner of Internal Revenue, shall, upon rendering the same, pay to the said Commissioner of Internal Revenue the amount of the duties due on such list or return, and in default thereof shall forfeit as a penalty the sum of five hundred dollars; and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for the space of thirty days after the time when said list should have been made and rendered, or when said duties shall have become due and payable, the assessment and collection shall be made according to the general provisions heretofore prescribed in this act.

To pay duties upon rendering statement.

Penalty.

In case of neglect or refusal, how assessed.

SEC. 84. *And be it further enacted*, That on the first day of October, anno Domini eighteen hundred and sixty-two, and on the first day of each quarter of a year thereafter, there shall be paid by each insurance company, whether inland or marine, and by each individual or association engaged in the business of insurance from loss or damage by fire, or by the perils of the sea, the duty of one per centum upon the gross receipts for premiums and assessments by such individual, association, or company during the quarter then preceding; and like duty shall be paid by the agent of any foreign in-

Insurance companies, inland or marine.

Duty upon gross receipts.

Foreign insurance.

insurance company having an office or doing business within the United States.

Quarterly re-
turns of insur-
ance companies
(except life) or
agents.

Form No. 1;
p. 157.

Affidavit.

When to be ren-
dered to the Com-
missioner.

When to pay.

Forfeiture.

SEC. 85. *And be it further enacted*, That on the first day of October next, and on the first day of each quarter thereafter, an account shall be made and rendered to the Commissioner of Internal Revenue by all insurance companies, or their agents, or associations or individuals making insurance, except life insurance, including agents of all foreign insurance companies, which shall contain a true and faithful account of the insurance made, renewed, or continued, or indorsed upon any open policy by said companies, or their agents, or associations, or individuals during the preceding quarter, setting forth the amount insured, and the gross amount received, and the duties accruing thereon under this act; and there shall be annexed to and delivered with every such quarterly account an affidavit, in the form to be prescribed by the Commissioner of Internal Revenue, made by one of the officers of said company or association, or individual, or by the agent in the case of a foreign company, that the statements in said accounts are in all respects just and true; and such quarterly accounts shall be rendered to the Commissioner of Internal Revenue within thirty days after the expiration of the quarter for which they shall be made up, and upon rendering such account, with such affidavit, as aforesaid, thereto annexed, the amount of the duties due by such quarterly accounts shall be paid to the Commissioner of Internal Revenue; and for every default in the delivery of such quarterly account, with such affidavit annexed thereto, or in the payment of the amount of the duties due by such quarterly account, the company, or agent, or association, or individual making such default shall forfeit and pay, in addition to such duty, the sum of five thousand dollars.

SALARIES OF OFFICERS AND PAYMENT TO PERSONS IN THE SERVICE OF THE UNITED STATES

Amended,
July 17, '62, p. 99.

Instructions,
Dec. 1, '62; p. 279.

Class A.

Duty.

Paymasters to
withhold the tax.

SEC. 86. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid on all salaries of officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of three per centum on the excess above the said six hundred dollars; and it shall be the duty of all paymasters, and all disbursing officers, under the Government of the United States,

or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of three per centum, and shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-roll, receipts, or accounts of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment.

Form No. 10;
p. 166.

PASSPORTS.

SEC. 87. *And be it further enacted*, That for every passport issued from the office of the Secretary of State, after the thirtieth day of June, eighteen hundred and sixty-two, there shall be paid the sum of three dollars; which amount may be paid to any Collector appointed under this act, and his receipt therefor shall be forwarded with the application for such passport to the office of the Secretary of State, or any agent appointed by him. And the Collectors shall account for all moneys received for passports in the manner hereinbefore provided, and a like amount shall be paid for every passport issued by any minister or consul of the United States, who shall account therefor to the Treasury.

Passports.
Class C.
Tax \$8.
Collector's Receipt.
Series I., No. 4;
p. 140.

ADVERTISEMENTS.

SEC. 88. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, there shall be levied, collected, and paid by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, on the gross receipts for all advertisements, or all matters for the insertion of which in said newspaper or other publication, as aforesaid, or in extras, supplements, sheets or fly leaves accompanying the same, pay is required or received, a duty of three per centum; and the person or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper or other publication, as aforesaid, shall make a list or return quarterly, commencing as heretofore mentioned, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same to the Assistant Assessor of the respective districts where such newspaper, magazine, review, or other literary or news pub-

Amended,
July 17, '62, p. 99.

Publishers to
pay on gross re-
ceipts for adver-
tisements.

Duty.
Class A.
Quarterly re-
turns to Assistant
Assessor.
Form No. 7
p. 163.

Oath	<p>lication is or may be published, which list or return shall have annexed a declaration, under oath or affirmation, to be made according to the manner and form which may be from time to time prescribed by the Commissioner of Internal Revenue, of the owner, possessor, or person having the care or management of such newspaper, magazine, review, or other publication, as aforesaid, that the same is true and correct, and shall also, quarterly, and at the time of making said list or return,</p>
<p>Pay duties.</p> <p>In case of neglect or refusal, the Assistant Assessor to estimate.</p>	<p>pay to the Collector or Deputy Collector of the district, as aforesaid, the full amount of said duties; and in case of neglect or refusal to comply with any of the provisions contained in this section, or to make and render said list or return, as aforesaid, for the space of thirty days after the time when said list or return ought to have been made, as aforesaid, the Assistant Assessor of the respective districts shall proceed to estimate the duties, as heretofore provided in other cases of delinquency; and in case of neglect or refusal to pay the duties, as aforesaid, for the space of thirty days after said duties become due and payable, said owner, possessor, or person or persons having the care or management of said newspapers or publications, as aforesaid, shall pay, in addition thereto, a penalty of five per centum on the amount due; and in case of fraud or evasion, whereby the revenue is attempted to be defrauded, or the duty withheld, said owners, possessors, or person or persons having the care or management of said newspapers or other publications, as aforesaid, shall forfeit and pay a penalty of five hundred dollars for each offense, or for any sum fraudulently unaccounted for; and all provisions in this act in relation to liens, assessments, and collection, not incompatible herewith, shall apply to this section and the objects herein embraced: <i>Provided</i>, That in all cases where the rate or price of advertising is fixed by any law of the United States, State, or Territory, it shall be lawful for the company, person, or persons, publishing said advertisements, to add the duty or tax imposed by this act to the price of said advertisements, any law, as aforesaid, to the contrary notwithstanding: <i>Provided, further</i>, That the receipts for advertisements to the amount of one thousand dollars, by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, news publication, issued periodically, shall be exempt from duty: <i>And provided, further</i>, That all newspapers whose circulation does not exceed two thousand copies shall be exempted from all taxes for advertisements.</p>
Penalty.	
Penalty for fraud or evasion.	
Liens.	
<p>Proviso.</p> <p>Tax may be added to fixed prices.</p>	
<p>Proviso.</p> <p>Receipts to the amount of \$1,000 exempt.</p>	
<p>Newspapers circulating not over two thousand, exempt.</p> <p>Decision No. 25; p. 227.</p>	

INCOME DUTY.

SEC. 89. *And be it further enacted*, That for the purpose of modifying and re-enacting, as hereinafter provided, so much of an act, entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved fifth of August, eighteen hundred and sixty-one, as relates to income tax; that is to say, sections forty-nine, fifty (except so much thereof as relates to the selection and appointment of depositaries), and fifty-one, be, and the same are hereby, repealed.

Act Aug. 5, '61,
repealing sec-
tions 49, 50, 51.

SEC. 90. *And be it further enacted*, That there shall be levied, collected, and paid annually, upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents, interest, dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States, or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits, or income exceed the sum of six hundred dollars, and do not exceed the sum of ten thousand dollars, a duty of three per centum on the amount of such annual gains, profits, or income over and above the said sum of six hundred dollars; if said income exceeds the sum of ten thousand dollars, a duty of five per centum upon the amount thereof exceeding six hundred dollars; and upon the annual gains, profits, or income, rents, and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the Government of the United States, there shall be levied, collected, and paid a duty of five per centum.

Upon the annual
gains, profits, or
income of resi-
dents of the U. S.

Amended,
Mar. 3, '63; p. 119

Exceeding \$600,
and not exceed-
ing \$10,000.

Duty, three per
cent on amount
above \$600.
Exceed'g \$10,000,
five per cent
above \$600.

Citizens resident
abroad and not in
employ of U. S.,
upon any prop-
erty in U. S.

Duty, 5 per cent.
Class A.

How estimated.

SEC. 91. *And be it further enacted*, That in estimating said annual gains, profits, or income, whether subject to a duty, as provided in this act, of three per centum, or of five per centum, all other national, State, and local taxes, lawfully assessed upon the property or other sources of income of any person as aforesaid, from which said annual gains, profits, or income of such person is or should be derived, shall be first deducted from the gains, profits, or income of the person or persons who actually pay the same, whether owner or tenant, and all gains, profits, or income derived from salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in Congress, above six hundred dollars, or derived from interest or dividends on stock, capital, or deposits in any

Taxes lawfully
assessed to be de-
ducted.

Income from
sources which
have been assess-
ed and have paid
to be deducted.

Amended,
Mar. 3, '63; p. 110

Amended,
Mar. 3, '68; p. 111.

Upon what time
to be assessed.
When to be levied
and collected.

Regulations, p.
293.

Proviso.

From interest up-
on U.S. securities,
duty not over one
and a half per
cent.

Payable on or
before June 30th.

Ante, p. 1st.
Series I., No. 5;
p. 145, 150.

Limitation.

When five per
cent to be added
as penalty for
non-payment.

Tax, with inter-
est, penalties, and
costs, a lien.

bank, trust company, or savings institution, insurance, gas, bridge, express, telegraph, steamboat, ferry-boat, or railroad company, or corporation, or on any bonds, or other evidences of indebtedness of any railroad company or other corporation, which shall have been assessed and paid by said banks, trust companies, savings institutions, insurance, gas, bridge, telegraph, steamboat, ferry-boat, express, or railroad companies, as aforesaid, or derived from advertisements, or on any articles manufactured, upon which specific, stamp, or ad valorem duties shall have been directly assessed or paid, shall also be deducted; and the duty herein provided for shall be assessed and collected upon the income for the year ending the thirty-first day of December next preceding the time for levying and collecting said duty, that is to say, on the first day of May, eighteen hundred and sixty-three, and in each year thereafter: *Provided*, That upon such portion of said gains, profits, or income, whether subject to a duty as provided in this act of three per centum or five per centum, which shall be derived from interest upon notes, bonds, or other securities of the United States, there shall be levied, collected, and paid a duty not exceeding one and one half of one per centum, anything in this act to the contrary notwithstanding.

SEC. 92. *And be it further enacted*, That the duties on incomes herein imposed shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-three, and in each year thereafter until and including the year eighteen hundred and sixty-six, and no longer; and to any sum or sums annually due and unpaid for thirty days after the thirtieth of June, as aforesaid, and for ten days after demand thereof by the Collector, there shall be levied in addition thereto, the sum of five per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons; and if any person or persons, or party, liable to pay such duty, shall neglect or refuse to pay the same, the amount due shall be a lien in favor of the United States from the time it was so due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property, and rights to property, stocks, securities, and debts of every description from which the income upon which said duty is assessed or levied shall have accrued or may or should accrue; and in default of the payment of said duty for the space of thirty days, after the same shall have become due, and be demanded, as aforesaid, said lien may be enforced by distraint upon such property, rights to property, stocks, securities, and evidences of debt, by whom-

soever holden ; and for this purpose the Commissioner of Internal Revenue, upon the certificate of the Collector or Deputy Collector that said duty is due and unpaid for the space of ten days after notice duly given of the levy of such duty, shall issue a warrant, in form and manner to be prescribed by said Commissioner of Internal Revenue, under the directions of the Secretary of the Treasury, and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities, and evidences of debt, a further sum, to be fixed and stated in such warrant, over and above the said annual duty, interest, and penalty for non-payment, sufficient for the fees and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the Collector or Deputy Collector of the sale, shall give title to the purchaser, of all right, title, and interest of such delinquent in and to such property, whether the property be real or personal ; and where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company, or association, to record the same on the books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock therefor in lieu of any original or prior certificates, which shall be void whether canceled or not ; and said certificates of sale of the Collector or Deputy Collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person or party holding the same, as against any person or persons, or other party holding, or claiming to hold, possession of such securities or other evidences of debt.

Commissioner to issue a warrant for a levy after ten days' notice.

Further sum.

Certificate of sale, its validity, authority, etc.

SEC. 93. *And be it further enacted*, That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, to make return in the list or schedule, as provided in this act, to the proper officer of internal revenue, of the amount of his or her income, or the income of such minors or persons as may be held in trust as aforesaid, according to the requirements hereinbefore stated, and in case of neglect or refusal to make such return, the Assessor or Assistant Assessor shall assess the amount of his or her income, and proceed thereafter to collect the duty thereon in the same manner as is provided for in other cases of neglect and refusal to furnish lists or schedules in the general provisions of this act, where not otherwise incompatible, and the Assistant Assessor may increase the amount of the list or return, or of any party making such re-

All persons of lawful age, guardians, and trustees to make return.

Form No. 24 ; p. 168.

Decision No. 88 ; p. 260.

Regulations, p. 299.

Series I., No. 5 ; pp. 145-6.

Assessors to assess in cases of neglect and refusal.

Amended, Mar. 3, '63 ; p. 111.

May increase the amount when under-stated.

Proviso

Oath of party, guardian or trustee, to be not possessed of an income of \$600; or to have been assessed elsewhere.

pp. 300-1.

turn, if he shall be satisfied that the same is under-stated: *Provided*, That any party, in his or her own behalf, or as guardian or trustee, as aforesaid, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act, or that he or she has been assessed elsewhere and the same year for an income duty, under authority of the United States, and shall thereupon be exempt from an income duty; or, if the list or return of any party shall have been increased by the Assistant Assessor, in manner as aforesaid, he or she may be permitted to declare, as aforesaid, the amount of his or her annual income, or the amount held in trust, as aforesaid, liable to be assessed, as aforesaid, and the same so declared shall be received as the sum upon which duties are to be assessed and collected.

STAMP DUTIES.

Stamp duties on and after Oct. 1, 1862.

Schedule B, p. 51.

Regulations, p. 291.

Penalty for not using stamp.

Amended, July 14, '62; p. 97.

Amended, Dec. 25, '62; p. 193.

Decision No. 75; p.

Amended, Dec. 25, '62; p. 102.

Decision No. 75; p. 252.

SEC. 94. *And be it further enacted*, That on and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned, and described in the schedule (marked B) hereunto annexed, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, shall be written or printed, by any person or persons, or party who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several duties or sums of money set down in figures against the same, respectively, or otherwise specified or set forth in the said schedule.

SEC. 95. *And be it further enacted*, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, without the same being duly stamped for denoting the duty hereby imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of fifty dollars, and such instrument, document, or paper, as aforesaid, shall be deemed invalid and of no effect.

SEC. 96. *And be it further enacted*, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or if so used the same shall be of no avail.

SEC. 97. *And be it further enacted*, That no vellum, parchment, or paper, bearing a stamp appropriated by name to any particular instrument, shall be used for any other purpose, or if so used the same shall be of no avail.

SEC. 98. *And be it further enacted*, That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made, or used, in pursuance of this act, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled, the impression, or any part of the impression, of any such stamp or die, as aforesaid, upon any vellum, parchment, or paper, or shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment, or paper, with any such forged or counterfeited stamp or die, or part of any stamp or die, as aforesaid, with intent to defraud the United States of any of the duties hereby imposed, or any part thereof, or if any person shall utter, or sell, or expose to sale, any vellum, parchment, or paper, article, or thing, having thereupon the impression of any such counterfeited stamp or die, or any part of any stamp or die, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled; or if any person shall knowingly use any stamp or die which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or get off, or cause or procure to be cut, torn, or got off, the impression of any stamp or die which shall have been provided, made, or used in pursuance of this act, from any vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the duties hereby imposed, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense, as aforesaid, shall be deemed guilty of felony, and shall, on conviction thereof, forfeit the said counterfeit stamps and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, and by imprisonment and confinement to hard labor not exceeding five years.

SEC. 99. *And be it further enacted*, That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act, except as hereinafter provided, the person using or affixing the same shall write thereupon the initials of his name, and the date upon which the same shall be attached or used, so that the same may not again be used.

Forging or counterfeiting stamp or die, any

Impression.

Utter, sell, &c.

Knowingly use, with intent to defraud; or fraudulently cut, tear or get off the impression.

Felony.

Forfeiture.

Fine and imprisonment.

The person affixing a stamp to write thereon his initials and the date.

Decision No. 75;
p. 252.

Fraudulent neglect.

Forfeiture.

Proviso,

Proprietors of proprietary articles, under Schedule C, may have separate dies, &c.

Regulation, Jan., '63; p. 282.

How affixed,
and destroyed.

Penalty for default.

Fraudulently using.

Forging, counterfeiting, etc.

Misdemeanor.

Amended,
Mar. 3, '63 ; p.111.

For making, issuing, accepting, or paying bill, draft, order, or note for money, without being stamped.

And if any person shall fraudulently make use of an adhesive stamp to denote any duty imposed by this act, without so effectually canceling and obliterating such stamp, except as before mentioned, he, she, or they shall forfeit the sum of fifty dollars: *Provided, nevertheless,* That any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under Schedule C of this act, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be retained in the possession of the Commissioner of Internal Revenue, for his or their separate use, which shall not be duplicated to any other person. That in all cases where such stamp is used, instead of his or their writing his or their initials and the date thereon, the said stamp shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed; and in default thereof shall be liable to the same penalty imposed for neglect to affix said stamp as hereinbefore prescribed in this act. Any person who shall fraudulently obtain or use any of the aforesaid stamps or designs therefor, and any person forging, or counterfeiting, or causing or procuring the forging or counterfeiting any representation, likeness, similitude, or colorable imitation of the said last-mentioned stamp, or any engraver or printer who shall sell or give away said stamps, or selling the same, or, being a merchant, broker, peddler, or person dealing, in whole or in part, in similar goods, wares, merchandise, manufactures, preparations, or articles, or those designed for similar objects or purposes, shall have knowingly or fraudulently in his, her, or their possession any such forged, counterfeited likeness, similitude, or colorable imitation of the said last-mentioned stamp, shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be subject to all the penalties, fines, and forfeitures prescribed in section ninety-three of this act.

SEC. 100. *And be it further enacted*, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, or shall accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp duty, any bill of exchange, draft, or order, or promissory note for the payment of money, liable to any of the duties imposed by this act, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty hereby charged thereon, he, she, or they shall, for

every such bill, draft, order, or note, forfeit the sum of two hundred dollars.

Forfeiture.

SEC. 101. *And be it further enacted*, That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as the law requires for inland bills of exchange, or promissory notes; and no bill of exchange shall be paid or negotiated without such stamp; and if any person shall pay or negotiate, or offer in payment, or receive or take in payment, any such draft or order, the person or persons so offending shall forfeit the sum of one hundred dollars.

The acceptor of foreign bills of exchange to stamp same before paying or accepting.

No bill to be paid or negotiated without having a stamp.

Forfeiture.

SEC. 102. *And be it further enacted*, That the Commissioner of Internal Revenue be, and is hereby, authorized to sell to and supply Collectors, Deputy Collectors, Postmasters, stationers, or any other persons, at his discretion, with adhesive stamps or stamped paper, vellum, or parchment, as herein provided for, upon the payment, at the time of delivery, of the amount of duties said stamps, stamped paper, vellum, or parchment, so sold or supplied, represent, and may thereupon allow and deduct from the aggregate amount of such stamps, as aforesaid, the sum of not exceeding five per centum as commission to the Collectors, Postmasters, stationers, or other purchasers; but the cost of any paper, vellum, or parchment shall be added to the amount, after deducting the allowance of per centum, as aforesaid: *Provided*, That no commission shall be allowed on any sum or sums so sold or supplied of less amount than fifty dollars: *And provided, further*, That any proprietor or proprietors of articles named in Schedule C, who shall furnish his or their own die or design for stamps, to be used especially for his or their own proprietary articles, shall be allowed the following discount, namely: on amounts purchased at one time of not less than fifty nor more than five hundred dollars, five per centum; on amounts over five hundred dollars, ten per centum. The Commissioner of Internal Revenue may from time to time make regulations for the allowance of such of the stamps issued under the provisions of this act as may have been spoiled or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid on error, or remitted; and such allowance shall be made either

Commissioner to sell stamps to persons at his discretion.

Amended, Mar. 3, '63; p. 121.

Regulation, Jan. 12, '63; p. 281.

Commission to purchasers.

Proviso.

Proviso.

Private dies for proprietary articles.

Discounts on.

Spoiled or use less stamps.

by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value, after deducting therefrom, in case of repayment, the sum of five per centum to the owner thereof.

Commissioner
to stamp instru-
ments not charge-
able with duty.

SEC. 103. *And be it further enacted*, That it shall be lawful for any person to present to the Commissioner of Internal Revenue any instrument, and require his opinion whether or not the same is chargeable with any duty; and if the said Commissioner shall be of opinion that such instrument is not chargeable with any stamp duty, it shall be lawful for him, and he is hereby required, to impress thereon a particular stamp, to be provided for that purpose, with such word or words or device thereon as he shall judge proper, which shall signify and denote that such instrument is not chargeable with any stamp duty; and every such instrument upon which the said stamp shall be impressed shall be deemed to be not so chargeable, and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same, as being chargeable with stamp duty, and not stamped to denote the same.

Telegraph com-
panies not to re-
ceive messages
without stamp.

SEC. 104. *And be it further enacted*, That on and after the date on which this act shall take effect, no telegraph company or its agent or employee shall receive from any person, or transmit to any person any dispatch or message without an adhesive stamp denoting the duty imposed by this act being affixed to a copy thereof, or having the same stamped thereupon, and in default thereof shall incur a penalty of ten dollars: *Provided*, That only one stamp shall be required, whether sent through one or more companies.

Decision No. 75;
p. 252.

Penalty.
Proviso.

Express compa-
nies not to receive
packages with-
out delivering a
stamped receipt,
or affixing stamp
thereon.

SEC. 105. *And be it further enacted*, That on and after the date on which this act shall take effect, no express company or its agent or employee shall receive for transportation from any person any bale, bundle, box, article, or package of any description, without either delivering to the consignor thereof a printed receipt, having stamped or affixed thereon a stamp denoting the duty imposed by this act, or without affixing thereto an adhesive stamp or stamps denoting such duty, and in default thereof shall incur a penalty of ten dollars: *Provided*, That but one stamped receipt or stamp shall be required for each shipment from one party to another party at the same time, whether such shipment consists of one or more packages: *And provided*, also, That no stamped receipts or stamp shall be required for any bale, bundle, box, article, or package transported for the Government, nor for such bales, bundles, boxes, or

Repealed,
Mar. 3, 1863; pp.
116, 118.

Proviso.

⁴Proviso.

No stamp re-
quired for Gov-
ernment boxes,
etc.

packages as are transported by such companies without charge thereon.

SEC. 106. *And be it further enacted*, That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties shall extend to and include (except where manifestly inapplicable) all the articles or objects enumerated in Schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

The provisions relating to dies and stamps to include the articles in Schedule C.

pp. 87-9.

SEC. 107. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, no person or persons, firms, companies, or corporations, shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, and playing cards, upon which a duty is imposed by this act, as enumerated and mentioned in Schedule C, without affixing thereto an adhesive stamp or label denoting the duty before mentioned, and in default thereof shall incur a penalty of ten dollars: *Provided*, That nothing in this act contained shall apply to any uncompounded medicinal drug or chemical, nor to any medicine compounded according to the United States or other national pharmacopœia, nor of which the full and proper formula is published in either of the dispensatories, formularies, or text-books in common use among physicians and apothecaries, including homeopathic and eclectic, or in any pharmaceutical journal now used by any incorporated college of pharmacy, and not sold or offered for sale, or advertised under any other name, form, or guise than that under which they may be severally denominated and laid down in said pharmacopœias, dispensatories, text-books, or journals, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written recipe or prescription of any physician or surgeon.

Penalty for removing drugs, etc., for consumption or sale without stamp.

Amended, July 17, '62; p. 103.
Decision No. 97; p. 267.

Proviso.

SEC. 108. *And be it further enacted*, That every manufacturer or maker of any of the articles for sale mentioned in Schedule C, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, who shall take off, remove, or detach, or cause, or permit, or suffer to be taken off, or removed or detached, any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offense shall be committed,

Manufacturer or maker not to remove stamps from articles named in Schedule C.

Penalty.

Forfeiture.

Articles mentioned in Schedule C not to be sold or removed without stamp.

Amended,
Mar. 3, '63; p. 127.

Nor concealed,
removed, etc.,
with intent to
evade duty.

Penalty and forfeiture.
Proviso.

Articles intended for export may be sold or removed without duty.

Regulations, p. 302.

Bonds,
Decision No. 101,
p. 270.

Forms, p. 212.
Manufacturers to make monthly declaration in writing.

Form No. 34;
p. 174.

Decision No. 97;
p. 267.

Forfeiture for refusal or neglect.

Forfeiture for false or untrue declaration.

be subject to a penalty of fifty dollars, to be recovered, together with the costs thereupon accruing, and every such article or commodity, as aforesaid, shall also be forfeited.

SEC. 109. *And be it further enacted*, That every maker or manufacturer of any of the articles or commodities mentioned in Schedule C, as aforesaid, who shall sell, send out, remove, or deliver any article or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as in this act provided, or who shall hide or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity: *Provided*, That medicines, preparations, compositions, perfumery, and cosmetics, upon which stamp duties are required by this act, may, when intended for exportation, be manufactured and sold, or removed, without having stamps affixed thereto, and without being charged with duty, as aforesaid; and every manufacturer or maker of any article, as aforesaid, intended for exportation, shall give such bonds and be subject to such rules and regulations to protect the revenue against fraud as may be from time to time prescribed by the Secretary of the Treasury.

SEC. 110. *And be it further enacted*, That every manufacturer or maker of any of the articles or commodities, as aforesaid, or his chief workman, agent, or superintendent, shall at the end of each and every month make and sign a declaration in writing that no such article or commodity, as aforesaid, has, during such preceding month, or time when the last declaration was made, been removed, carried, or sent, or caused, or suffered, or known to have been removed, carried, or sent from the premises of such manufacturer or maker, other than such as have been duly taken account of and charged with the stamp duty, on pain of such manufacturer or maker forfeiting for every refusal or neglect to make such declaration one hundred dollars; and if any such manufacturer or maker, or his chief workman, agent, or superintendent, shall make any false or untrue declaration, such manufacturer or maker, or chief workman, agent, or superintendent, making the same, shall forfeit five hundred dollars.

SCHEDULE B.

STAMP DUTIES.

	<i>Duty.</i> Dolls. cts.	
AGREEMENT OR CONTRACT, other than those specified in this schedule; any appraisement of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, five cents.....	5	Agreement, Appraisement of value. Decision No. 28; p. 228.
Bank check, draft, or order for the payment of any sum of money exceeding twenty dollars, drawn upon any bank, trust company, or any person or persons, companies, or corporations at sight or on demand, two cents.....	2	Bank checks, draft, or order for money exceeding \$20.
Bill of exchange (inland), draft, or order for the payment of any sum of money exceeding twenty and not exceeding one hundred dollars, otherwise than at sight or on demand, or any promissory note except bank notes issued for circulation, for a sum exceeding twenty and not exceeding one hundred dollars, five cents.....	5	Bill of exchange (inland), draft, order, or promissory note exceeding \$20, etc. Amended, Mar. 3, '68; p. 114
Exceeding one hundred dollars and not exceeding two hundred dollars, ten cents.....	10	
Exceeding two hundred dollars and not exceeding three hundred and fifty dollars, fifteen cents...	15	
Exceeding three hundred and fifty dollars and not exceeding five hundred dollars, twenty cents..	20	
Exceeding five hundred dollars and not exceeding seven hundred and fifty dollars, thirty cents...	30	
Exceeding seven hundred and fifty dollars and not exceeding one thousand dollars, forty cents....	40	
Exceeding one thousand dollars and not exceeding fifteen hundred dollars, sixty cents.....	60	
Exceeding fifteen hundred dollars and not exceeding twenty-five hundred dollars, one dollar.....	1 00	
Exceeding twenty-five hundred dollars and not exceeding five thousand dollars, one dollar and fifty cents.....	1 50	
And for every twenty-five hundred dollars, or part of twenty-five hundred dollars in excess of five thousand dollars, one dollar.....	1 00	
Bill of exchange (foreign) or letter of credit, drawn in but payable out of the United States, if drawn singly, or otherwise than in a set of three or		Bill of exchange (foreign).

Duty.
Dolla. cts.

more, according to the custom of merchants and bankers, shall pay the same rates of duty as inland bills of exchange or promissory notes—

If drawn in sets of three or more: For every bill of each set, where the sum made payable shall not exceed one hundred and fifty dollars, or the equivalent thereof, in any foreign currency in which such bills may be expressed, according to the standard of value fixed by the United States, three cents.....		3
Above one hundred and fifty dollars and not above two hundred and fifty dollars, five cents.....		5
Above two hundred and fifty dollars and not above five hundred dollars, ten cents.....		10
Above five hundred dollars and not above a thousand dollars, fifteen cents.....		15
Above one thousand dollars and not above one thousand five hundred dollars, twenty cents.....		20
Above one thousand five hundred dollars and not above two thousand two hundred and fifty dollars, thirty cents.....		30
Above two thousand two hundred and fifty dollars and not above three thousand five hundred dollars, fifty cents.....		50
Above three thousand five hundred dollars and not above five thousand dollars, seventy cents.....		70
Above five thousand dollars and not above seven thousand five hundred dollars, one dollar.....		1 00
And for every two thousand five hundred dollars, or part thereof, in excess of seven thousand five hundred dollars, thirty cents.....		30
Bill of lading.	BILL OF LADING or receipt (other than charter-party), for any goods, merchandise, or effects to be exported from a port or place in the United States to any foreign port or place.....	10
Express. Repealed, Mar. 3, '63; p. 116.	EXPRESS.—For every receipt or stamp issued, or issued by any express company, or carrier, or person whose occupation it is to act as such, for all boxes, bales, packages, articles, or bundles, for the transportation of which such company, carrier, or person shall receive a compensation of not over twenty-five cents, one cent.....	1
Decision No. 23; p. 223.	When such compensation exceeds the sum of twenty-five cents, and not over one dollar, two cents..	2

	<i>Duty.</i> Dolls. cts.
When one or more packages are sent to the same address, at the same time, and the compensation therefor exceeds one dollar, five cents.....	5
BOND.—For indemnifying any person who shall have become bound or engaged as surety for the payment of any sum of money, or for the due execution or performance of the duties of any office, and to account for money received by virtue thereof, fifty cents.....	Bond. 50
BOND of any description other than such as may be required in legal proceedings, and such as are not otherwise charged in this schedule, twenty-five cents.....	Amended, Mar. 3, '63; p. 115 25
CERTIFICATE of stock in any incorporated company, twenty-five cents.....	Certificate of stock. 25
CERTIFICATE of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than ten dollars and not exceeding fifty dollars, ten cents.....	Certificate of profits, or memorandum of an interest. 10
For a sum exceeding fifty dollars, twenty-five cents.....	25
CERTIFICATE.—Any certificate of damage, or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, twenty-five cents.	Certificate of damage, of port warden, marine surveyor, etc. 25
CERTIFICATE of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such—	Certificate of deposit. 2
If for a sum not exceeding one hundred dollars, two cents.....	2
For a sum exceeding one hundred dollars, five cents.	5
CERTIFICATE of any other description than those specified, ten cents.....	Amended, Mar. 3, '63; p. 114. 10
CHARTER-PARTY.—Contract or agreement for the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the charter of such ship or vessel, or steamer, if the registered tonnage of such ship or vessel, or steamer, does not exceed three hundred tons, three dollars.....	Charter-party. Amended, Mar. 3, '63; p. 116. 3 00

		<i>Duty.</i> Dolls. cts.
	Exceeding three hundred tons and not exceeding six hundred tons, five dollars.....	5 00
	Exceeding six hundred tons, ten dollars.....	10 00
Contract of brokers. See p. 113; sec. 4.	CONTRACT.—Broker's note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such, ten cents.....	10
Conveyance of real estate. Decision No. 75 p. 252.	CONVEYANCE.—Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his, her, or their direction, when the consideration or value exceeds one hundred dollars and does not exceed five hundred dollars, fifty cents.	50
	When the consideration exceeds five hundred dollars and does not exceed one thousand dollars, one dollar.....	1 00
	Exceeding one thousand dollars and not exceeding two thousand five hundred dollars, two dollars.	2 00
	Exceeding two thousand five <i>thousand</i> dollars and not exceeding five thousand dollars, five dollars.	5 00
	Exceeding five thousand dollars and not exceeding ten thousand dollars, ten dollars.....	10 00
	Exceeding ten thousand dollars and not exceeding twenty thousand dollars, twenty dollars.....	20 00
Amended, Mar. 2, '63; p. 115.	And for every additional ten thousand dollars, or fractional part thereof, in excess of twenty thousand dollars, twenty dollars.....	20 00
Dispatch (telegraphic). Decision No. 44; p. 236.	DISPATCH, TELEGRAPHIC.—Any dispatch or message, the charge for which for the first ten words does not exceed twenty cents, one cent.....	1
	When the charge for the first ten words exceeds twenty cents, three cents.....	3
Entry of goods.	ENTRY of any goods, wares, or merchandise at any custom-house, either for consumption or warehousing, not exceeding one hundred dollars in value, twenty-five cents.....	25
	Exceeding one hundred dollars and not exceeding five hundred dollars in value, fifty cents.....	50
	Exceeding five hundred dollars in value, one dollar.	1 00
	ENTRY for the withdrawal of any goods or merchandise from bonded warehouse, fifty cents.....	50

	<i>Duty.</i> Dolls. cts.	
INSURANCE (LIFE).—Policy of insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives—		Insurance, life policy. Decision No. 35; p. 830.
When the amount insured shall not exceed one thousand dollars, twenty-five cents	25	
Exceeding one thousand and not exceeding five thousand dollars, fifty cents.....	50	
Exceeding five thousand dollars, one dollar.....	1 00	
INSURANCE (MARINE, INLAND, AND FIRE). — Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, twenty-five cents.....	25	Insurance, marine, inland, and fire. Decision No. 29; p. 229. Amended, Mar. 3, '63; p. 115
LEASE, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof—		Lease.
If for a period of time not exceeding three years, fifty cents.....	50	
If for a period exceeding three years, one dollar....	1 00	
MANIFEST for custom house entry or clearance of the cargo of any ship, vessel, or steamer for a foreign port—		Manifest.
If the registered tonnage of such ship, vessel, or steamer does not exceed three hundred tons, one dollar.....	1 00	
Exceeding three hundred tons, and not exceeding six hundred tons, three dollars.....	3 00	
Exceeding six hundred tons, five dollars.....	5 00	
MORTGAGE of lands, estate, or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate, or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or other disposal thereof,		Mortgage of real or personal property. Decision No. 75; p. 252.

		<i>Duty.</i> Dolls. cts.
Amended, Mar. 3, '63; p. 115.	either by express stipulation or otherwise; or any personal bond given as security for the pay- ment of any definite or certain sum of money exceeding one hundred dollars and not exceed- ing five hundred dollars, fifty cents.....	50
Regulations, p. 293.	Exceeding five hundred dollars and not exceeding one thousand dollars, one dollar.....	1 00
	Exceeding one thousand dollars and not exceeding two thousand five hundred dollars, two dollars.	2 00
	Exceeding two thousand five hundred dollars and not exceeding five thousand dollars, five dollars.	5 00
	Exceeding five thousand dollars and not exceeding ten thousand dollars, ten dollars.....	10 00
	Exceeding ten thousand dollars and not exceeding twenty thousand dollars, fifteen dollars.....	15 00
	And for every additional ten thousand dollars, or fractional part thereof, in excess of twenty thou- sand dollars, ten dollars.....	10 00
Passage ticket. Amended, Mar. 3, '63; p. 114.	PASSAGE TICKET, by any vessel from a port in the United States to a foreign port, if less than thirty dollars, fifty cents.....	50
	Exceeding thirty dollars, one dollar.....	1 00
Power of attor- ney to sell, etc. Decision No. 63; p. 245. Amended, Mar. 3, '63; p. 114.	POWER OF ATTORNEY for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon, twenty-five cents.....	25
Proxy for vot- ing.	POWER OF ATTORNEY OR PROXY for voting at any election for officers of any incorporated com- pany or society, except religious, charitable, or literary societies, or public cemeteries, ten cents.	10
Power of attor- ney to collect rent.	POWER OF ATTORNEY to receive or collect rent, twenty-five cents.....	25
Power of attor- ney in regard to real estate.	POWER OF ATTORNEY to sell and convey real estate, or to rent or lease the same, or to perform any and all other acts not hereinbefore specified, one dollar	1 00
Probate of will.	PROBATE OF WILL, or letters of administration: Where the estate and effects for or in respect of which such probate or letters of administra- tion applied for shall be sworn or declared not to exceed the value of two thousand five hundred dollars, fifty cents.....	50
	To exceed two thousand five hundred dollars and not exceeding five thousand dollars, one dollar.	1 00

	<i>Duty.</i> Dolls. cts.	
To exceed five thousand dollars and not exceeding twenty thousand dollars, two dollars.....	2 00	
To exceed twenty thousand dollars and not exceeding fifty thousand dollars, five dollars.....	5 00	
To exceed fifty thousand dollars and not exceeding one hundred thousand dollars, ten dollars.....	10 00	
Exceeding one hundred thousand dollars, and not exceeding one hundred and fifty thousand dollars, twenty dollars.....	20 00	
And for every additional fifty thousand dollars, or fractional part thereof, ten dollars.....	10 00	
PROTEST.—Upon the protest of every note, bill of exchange, acceptance, check or draft, or any marine protest, whether protested by a notary public or by any other officer who may be authorized by the law of any State or States to make such protest, twenty-five cents.....	25	Protest.
WAREHOUSE RECEIPT for any goods, merchandise, or property of any kind held on storage in any public or private warehouse or yard, twenty-five cents.....	25	Warehouse receipt.
LEGAL DOCUMENTS :		
Writ, or other original process by which any suit is commenced in any court of record, either law or equity, fifty cents.....	50	Original process.
<i>Provided</i> , That no writ, summons, or other process issued by a justice of the peace, or issued in any criminal or other suits commenced by the United States or any State, shall be subject to the payment of stamp duties: <i>And provided, further</i> , That the stamp duties imposed by the foregoing Schedule B on manifests, bills of lading, and passage tickets, shall not apply to steamboats or other vessels plying between the ports of the United States and ports in British North America.		Proviso. Proviso.

SCHEDULE C.

PROPRIETARY ARTICLES.

MEDICINES OR PREPARATIONS.—For and upon every packet, box, bottle, pot, phial, or other inclosure, containing any pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, ano-	Medicines or preparations.
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Duty.
Dolls. cts.

dynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other preparations or compositions whatsoever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body, as follows: where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents, one cent...

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents.....

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.....

When such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.....

When such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.....

Perfumery and
cosmetics.

PERFUMERY AND COSMETICS.—For and upon every packet, box, bottle, pot, phial, or other inclo-

Duty.
Dolls. cts

sure, containing any essence, extract, toilet, water, cosmetic, hair oil, pomade, hairdressing, hair restorative, hair dye, toothwash, dentifrice, tooth paste, aromatic cachous; or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used, or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed at the retail price or value the sum of twenty-five cents, one cent.

1

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents.....

2

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.....

3

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.....

4

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.....

2

PLAYING CARDS.—For and upon every pack of whatever number, when the price per pack does not exceed eighteen cents, one cent.....

Playing cards.

1

Over eighteen cents and not exceeding twenty-five cents per pack, two cents.....

2

Over twenty-five and not exceeding thirty cents per pack, three cents.....

3

Over thirty and not exceeding thirty-six cents per pack, four cents.....

4

Over thirty-six cents per pack, five cents.....

5

LEGACIES, DISTRIBUTIVE SHARES OF AND INTERESTS IN PERSONAL PROPERTY.

Where the whole amount of personal property exceeds \$1,000, the beneficial interests are subject to tax.

SEC. 111. *And be it further enacted*, That any person or persons having in charge or trust, as administrators, executors, or trustees of any legacies or distributive shares arising from personal property, of any kind whatsoever, where the whole amount of such personal property, as aforesaid, shall exceed the sum of one thousand dollars in actual value, passing from any person who may die after the passage of this act possessed of such property, either by will or by the intestate laws of any State or Territory, or any part of such property or interest therein, transferred by deed, grant, bargain, sale, or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainor, to any person or persons, or to any body or bodies politic or corporate, in trust or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States as follows, that is to say:

Lineal issue or lineal ancestor, brother or sister.

Rate.

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, as aforesaid, at and after the rate of seventy-five cents for each and every hundred dollars of the clear value of such interest in such property.

Descendant of brother or sister.

Rate.

Second. Where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or sister of the person who died possessed, as aforesaid, at and after the rate of one dollar and fifty cents for each and every hundred dollars of the clear value of such interest.

Brother or sister of father or mother.

Rate.

Third. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died possessed, as aforesaid, at and after the rate of three dollars for each and every hundred dollars of the clear value of such interest.

Brother or sister of grandfather or grandmother.

Rate.

Fourth. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the person who died possessed, as aforesaid, at and after the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, at and after the rate of five dollars for each and every hundred dollars of the clear value of such interest: *Provided*, That all legacies or property passing by will, or by the laws of any State or Territory, to husband or wife of the person who died possessed, as aforesaid, shall be exempt from tax or duty.

SEC. 112. *And be it further enacted*, That the tax or duty aforesaid shall be a lien and charge upon the property of every person who may die as aforesaid, until the same shall be fully paid to and discharged by the United States; and every executor, administrator, or other person who may take the burden or trust of administration upon such property shall, after taking such burden or trust, and before paying and distributing any portion thereof to the legatees or any parties entitled to beneficial interest therein, pay to the Collector or Deputy Collector of the district the amount of the duty or tax, as aforesaid, and shall also make and render to the Assistant Assessor of the district a schedule, list, or statement of the amount of such property, together with the amount of duty which has accrued or should accrue thereon, verified by his oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, which schedule, list, or statement shall contain the names of each and every person entitled to any beneficial interest therein, together with the clear value of such interest, which schedule, list, or statement shall be by him delivered to such Collector: and upon such payment and delivery of such schedule, list, or statement, said Collector or Deputy Collector, shall grant to such person paying such duty or tax, a receipt or receipts for the same in duplicate, which shall be prepared as is hereinafter provided; such receipt or receipts, duly signed and delivered by such Collector or Deputy Collector, shall be sufficient evidence to entitle the person who paid such duty or tax as having taken the burden or trust of administering such property or personal estate, to be allowed for such payment by the person or persons entitled to the beneficial interest in respect to which such tax or duty was paid; and such person administering

Any other degree of consanguinity, or stranger to the blood, or body politic or corporate.

Proviso.

Legacies, of property passing to husband or wife, exempt.

Tax, a lien upon property.

Executor or administrator must pay tax before distribution.

Amended, Mar. 3, '63; p. 111.

Executor, etc., to make list of property and amount of tax.

Oath.

Form No. 35; p. 230.

List to contain names of persons interested, and value of interest.

Duplicate receipts.

such property or personal estate shall be credited and allowed such payment by every tribunal which, by the laws of any State or Territory, is or may be empowered to decide upon and settle the accounts of executors and administrators; and in case such person who has taken the burden or trust of administering upon any such property or personal estate shall refuse or neglect to pay the aforesaid duty or tax to the Collector or Deputy Collector, as aforesaid, within the time hereinbefore provided, or shall neglect or refuse to deliver to said Collector or Deputy Collector the schedule, list, or statement of such legacies, property, or personal estate under oath, as aforesaid, or shall deliver to said Collector or Deputy Collector a false schedule or statement of such legacies, property, or personal estate, or give the names and relationship of the persons entitled to beneficial interests therein untruly, or shall not truly and correctly set forth and state therein the clear value of such beneficial interest, or where no administration upon such property or personal estate shall have been granted or allowed under existing laws, the proper officer of the United States shall commence such proceedings in law or equity before any court of the United States as may be proper and necessary to enforce and realize the lien or charge upon such property or personal estate, or any part thereof, for which such tax or duty has not been truly and justly paid. Under such proceedings the rate of duty or tax enforced shall be the highest rate imposed or assessed by this act, and shall be in the name of the United States against such person or persons as may have the actual or constructive custody or possession of such property or personal estate, or any part thereof, and shall subject such property or personal estate, or any portion of the same, to be sold upon the judgment or decree of such court, and from the proceeds of such sale, the amount of such tax or duty, together with all costs and expenses of every description to be allowed by such court, shall be first paid, and the balance, if any, deposited according to the order of such court, to be paid under its direction to such person or persons as shall establish their lawful title to the same. The deed or deeds, or any proper conveyance of such property or personal estate, or any portion thereof, so sold under such judgment or decree, executed by the officer lawfully charged with carrying the same into effect, shall vest in the purchaser thereof all the title of the delinquent to the property or personal estate sold under and by virtue of such judgment or decree, and shall release every other portion of such property or personal

For neglect or refusal.

Or incorrect list.

The proper officer of the United States to commence proceedings.

Highest rate of tax to be imposed.

Sale.

Proceeds, how disposed of.

Deed.

estate from the lien or charge thereon created by this act. And every person or persons who shall have in his possession, charge, or custody any record, file, or paper containing, or supposed to contain, any information concerning such property or personal estate, as aforesaid, passing from any person who may die, as aforesaid, shall exhibit the same at the request of the Collector of the revenue, his Deputy, or agent, and to any law officer of the United States, in the performance of his duty under this act, his deputy or agent, who may desire to examine the same; and if any such person, having in his possession, charge, or custody any such records, files, or papers, shall refuse or neglect to exhibit the same on request, as aforesaid, he shall forfeit and pay the sum of five hundred dollars; and in case of any delinquency in making the schedule, list, or statement, or in the payment of the duty or tax accruing, or which should accrue thereon, the assessment and collection shall be made as provided for in the general provisions of this act: *Provided*, In all legal controversies where such deed or title shall be the subject of judicial investigation, the recital in said deed shall be presumed to be true, and that the requirements of the law had been complied with by the officers of the Government.

For refusal or neglect to exhibit records, files, etc.

Forfeiture.

Proviso.

Deed to be presumed to be true.

SEC. 113. *And be it further enacted*, That whenever by this act any license, duty, or tax of any description has been imposed on any corporate body, or property of any incorporated company, it shall be lawful for the Commissioner of Internal Revenue to prescribe and determine in what district such tax shall be assessed and collected, and to what officer thereof the official notices required in that behalf shall be given, and of whom payment of such tax shall be demanded.

Commissioner to determine the district where corporations shall be assessed.

Series I., No. 4; p. 135.

SEC. 114. *And be it further enacted*, That all articles upon which duties are imposed by the provisions of this act, which shall be found in the possession of any person or persons for the purpose of being sold by such person or persons in fraud thereof and with the design to avoid payment of said duties, may be seized by any Collector or Deputy Collector who shall have reason to believe that the same are possessed for the purpose aforesaid, and the same shall be forfeited to the United States. And the proceedings to enforce said forfeiture shall be in the nature of a proceeding *in rem* in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction. And any person who shall have

Articles upon which duties are imposed, found in possession of persons to be sold in fraud thereof.

Series I., No. 5; p. 147.

Seizure.

Forfeiture.

Proceedings

Penalty.

in his possession any such articles for the purpose of selling the same, with the design of avoiding payment of the duties imposed thereon by this act, shall be liable to a penalty of one hundred dollars, to be recovered as hereinbefore provided.

APPROPRIATION.

Pay of officers,
and expenses of
carrying this act
into effect.

SEC. 115. *And be it further enacted*, That the pay of the Assessors, Assistant Assessors, Collectors, and Deputy Collectors shall be paid out of the accruing internal duties or taxes before the same is paid into the treasury, according to such regulations as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, shall prescribe; and for the purpose of paying the Commissioner of Internal Revenue and clerks, procuring dies, stamps, adhesive stamps, paper, printing forms and regulations, advertising, and any other expenses of carrying this act into effect, the sum of five hundred thousand dollars be, and hereby is, appropriated, or so much thereof as may be necessary.

Appropriation.

ALLOWANCE OR DRAWBACK.

Allowance or
drawback on ar-
ticles exported,
on which the tax
has been paid,
except raw cot-
ton.

Blank Forms,
p. 178.

Decision No. 64;
p. 245.

Amended,
March 3, 1863;
pp. 130-131.

Proviso.
No drawback
for one amount
less than \$20.

Proviso.

Certificates of
drawback receiv-
able in payment
of duties.

SEC. 116. *And be it further enacted*, That from and after the date on which this act takes effect there shall be an allowance or drawback on all articles on which any internal duty or tax shall have been paid, except raw or unmanufactured cotton, equal in amount to the duty or tax paid thereon, and no more, when exported, the evidence that any such duty or tax has been paid to be furnished to the satisfaction of the Commissioner of Internal Revenue by such person or persons as shall claim the allowance or drawback, and the amount to be ascertained under such regulations as shall, from time to time, be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and the same shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no allowance or drawback shall be made or had for any amount claimed or due less than twenty dollars, anything in this act to the contrary notwithstanding: *And provided, further*, That any certificate of drawback for goods exported, issued in pursuance of the provisions of this act, may, under such regulations as may be prescribed by the Secretary of the Treasury, be received by the Collector or his Deputy in payment of duties under this act. And the

Secretary of the Treasury may make such regulations with regard to the form of said certificates and the issuing thereof as, in his judgment, may be necessary: *And provided, further*, That in computing the allowance or drawback upon articles manufactured exclusively of cotton when exported, there shall be allowed, in addition to the three per centum duty which shall have been paid on such articles, a drawback of five mills per pound upon such articles, in all cases where the duty imposed by this act upon the cotton used in the manufacture thereof has been previously paid; the amount of said allowance to be ascertained in such manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

Forms, p.

Proviso.

Additional drawback on cotton goods exported where duty previously paid upon the cotton.

SEC. 117. *And be it further enacted*, That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback on goods, wares, or merchandise, on which no internal duty shall have been paid, or shall fraudulently claim any greater allowance or drawback than the duty actually paid, as aforesaid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the general provisions of this act.

For fraudulent claim for drawback.

Forfeiture.

SEC. 118. *And be it further enacted*, That the sum of sixty thousand dollars appropriated to complete the the Capitol in New Mexico, by the second section of an act of Congress, approved June twenty-five, eighteen hundred and sixty, and the sum of fifty thousand dollars, appropriated for military roads in New Mexico, by act of Congress approved March two, eighteen hundred and sixty-one, be, and the same are hereby, credited to the Territory of New Mexico in payment of the direct annual tax of sixty two thousand six hundred and forty-eight dollars levied upon said Territory under the eighth section of an act of Congress, approved August five, eighteen hundred and sixty-one, to be taken up on account of said direct tax under said [act] as the same may fall due to the United States from said Territory.

Direct tax of New Mexico credited.

SEC. 119. *And be it further enacted*, That so much of an act entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, as imposes a direct tax of twenty millions of dollars on the United States, shall be held to authorize the levy and collection of one tax to that amount; and no other tax shall be levied under

Act of Aug. 5 1861, to authorize one levy, etc

and by virtue thereof, until the first day of April, eighteen hundred and sixty-five, when the same shall be in full force and effect.

GALUSHA A. GROW,
Speaker of the House of Representatives.

SOLOMON FOOT,
President of the Senate pro tempore.

Approved July 1, 1862.

ABRAHAM LINCOLN.

AMENDMENTS.

SECTIONS 24 AND 25 OF "*An Act increasing, temporarily, the Duties on Imports, and for other purposes,*" PASSED JULY 14, 1862 (37TH CONGRESS, 1861-62, p. 560, 561), AMENDING ACT OF 1862, CH. 119, § 95.

SEC. 24. *And be it further enacted*, That in the fifty-ninth section of the act entitled "An act to provide internal revenue to support the Government and [to] pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be so amended that no instrument, document, or paper made, signed, or issued prior to the first day of January, eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall for that cause be deemed invalid and of no effect: *Provided*, however, that no such instrument, document, or paper shall be admitted or used as evidence in any court until the same shall have been duly stamped, nor until the holder thereof shall have proved to the satisfaction of the court that he has paid to the Collector or Deputy Collector of the district within which such court may be held, the sum of five dollars for the use of the United States.

Act of 1862, ch. 119, § 95, amended.

Instruments not to be invalid without stamp prior to Jan. 1, 1863.

Must be stamped, etc., before they are used in evidence.

SEC. 25. *And be it further enacted*, That no part of the act aforesaid, in relation to stamp duties, shall be held to take effect before the first day of September, eighteen hundred and sixty-two. And so much of said act as relates to the appointment of Collectors and Assessors shall be held to take effect on the twenty-first day of July, eighteen hundred and sixty-two, instead of from and after its approval by the President.

When parts of act 1862, ch. 119, take effect.

ACT OF JULY 16, 1862.

SECOND SESSION, 37TH CONGRESS (CH. 187).

AN ACT to impose an Additional Duty on Sugars produced in the United States.

Increased duty
on certain sugars.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in addition to the duties imposed by the act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, on all brown, Muscovado, or clarified sugars, produced directly from the sugar-cane, there shall be levied, collected, and paid, under the provisions of said act, upon all such sugars produced in the United States, a duty of one cent per pound, and such additional duty and the duty specified in the act aforesaid, shall be levied, collected, and paid on all such sugars not manufactured for consumption in the family of the producer, in the hands of the producer or manufacturer thereof, on the day of the approval of this act by the President: *Provided*, that, within States or parts of States declared to be in insurrection, the said duties may be collected in such manner and by such officers as the President may direct, until the insurrection so declared shall close or have been suppressed.

This act not to
apply to sorghum.

SEC. 2. *And be it further enacted,* That the provisions of this act shall not apply to sugar manufactured from sorghum.

APPROVED July 16, 1862.

RESOLUTION.

SECOND SESSION, 37TH CONGRESS, 1861-62.

(No. 64.) JOINT RESOLUTION to amend Section seventy-seven of "An Act to provide Internal Revenue to support the Government, and to pay Interest on the Public Debt," and for other purposes.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section seventy-seven of an act entitled, "An act to provide internal revenue to support the Government and to pay interest on the public debt" be, and the same is hereby amended by striking out the word "May," and inserting "August."

Act 1862, ch. 119,
§ 77, amended.

SEC. 2. *And be it further resolved,* That all the sections of an act entitled, "An act to provide internal revenue to support the Government and to pay interest on the public debt," which require any matter or thing to be done on or before the first day of July or August, eighteen hundred and sixty-two, shall be so amended and changed that said matters or things may be so done on or before any other day in the year eighteen hundred and sixty-two, nor later than the first day of October, eighteen hundred and sixty-two, which may be fixed and determined upon by the Secretary of the Treasury, if in his judgment a later day should be so fixed in order to put said act into practical operation; and all parts of said act having reference to the said dates of the first days of July and August, eighteen hundred and sixty-two, shall be taken and construed as having reference to the said day, which may be so fixed and determined upon; *Provided,* that the Secretary of the Treasury shall give public notice of the day so fixed and determined upon in such manner as he may deem expedient.

Act so amended that certain things need not be done before Oct. 1, 1862.

Sec. of Treasury to determine the time,

and give public notice,

APPROVED July 17, 1862.

NOTIFICATION.

[OFFICIAL.]

TREASURY DEPARTMENT, *July 23, 1862.*

The Act of July 17, 1862, to be put in operation on the first day of September, 1862.

By authority of a joint resolution of the Congress of the United States, approved on the 17th day of July instant, notice is hereby given that the first day of September next is fixed and determined upon as the day on which the "Act to provide internal revenue to support the Government and to pay interest on the public debt," shall be put into practical operation; and any act or thing which in said Act is required to be done on or before the first day of July or August in the year eighteen hundred and sixty-two, shall be done on or before the first day of September, eighteen hundred and sixty-two; and all parts of said Act having reference to said dates of the first days of July and August, eighteen hundred and sixty-two, shall be taken and construed as having reference to the first day of September, eighteen hundred and sixty-two.

Collectors and Assessors will be appointed, and whatever other things may be necessary to put the Act into practical operation, will be done before the date fixed by this Notice.

ACT OF JULY 2, 1862.

SECOND SESSION, 37TH CONGRESS (CH. 128).

AN ACT to prescribe an Oath of Office, and for other purposes

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That hereafter every person elected or appointed to any office of honor or profit under the Government of the United States, either in the civil, military, or naval departments of the public service, excepting the President of the United States, shall, before entering upon the duties of such office, and before being entitled to any of the salary or emoluments thereof, take and subscribe the following oath or affirmation :

Oath of Office
for all persons in
the civil, military,
or naval depart-
ments.

I, do solemnly that I have never voluntarily borne arms against the United States since I have been a citizen thereof; that I have voluntarily given no aid, countenance, counsel, or encouragement to persons engaged in armed hostility thereto; that I have neither sought nor accepted nor attempted to exercise the functions of any office whatever, under any authority, or pretended authority, in hostility to the United States; that I have not yielded a voluntary support to any pretended government, authority, power, or constitution within the United States, hostile or inimical thereto. And I do further that, to the best of my knowledge and ability, I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter : So help me God.

and subscribed }
before me, this day }
of A.D. 186 ; }

which said oath, so taken and signed, shall be preserved among the files of the court, House of Congress, or Department to which the said office may appertain. And any person who shall falsely take the said oath shall be guilty of perjury, and, on conviction, in addition to the penalties now prescribed for that offense, shall be deprived of his office and rendered incapable forever after of holding any office or place under the United States.

Oath to be preserved.

False swearing
in taking the Oath
to be perjury.

Penalty.

APPROVED July 2, 1862.

ACT OF DECEMBER 25, 1862.

THIRD SESSION, 37TH CONGRESS.

AN ACT to amend an Act entitled, "An act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt," approved July 1st, 1862.

Assessors, Assistant Assessors, Collectors, and Deputy Collectors may administer the Oaths, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Assessors, Assistant Assessors, Collectors, and Deputy Collectors appointed, or who may be appointed under the provisions of an act entitled, "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and all subsequent acts in relation thereto which have been or may be enacted, are hereby authorized and empowered to administer oaths or affirmations in all cases where the same are or may be required by the acts as aforesaid: *Provided,* that no fee shall be charged or allowed therefor.

Proviso: No fees allowed therefor.

Commissioner may supply stamps, etc., to the Assistant U. S. Treasurers or Collectors at San Francisco and Portland without prepayment.

SEC. 2. *And be it further enacted,* That the Commissioner of Internal Revenue shall be authorized and empowered, and hereby is authorized and empowered, to furnish and supply the Assistant Treasurers or Collectors of the United States at San Francisco, State of California, and Portland, State of Oregon, with adhesive stamps, or stamped paper, vellum, or parchment, according to the provisions of the internal revenue laws referred to in the preceding section, under such regulations and conditions as he may from time to time prescribe, and without requiring payment in advance therefor, anything in existing laws to the contrary notwithstanding: *Provided,* that no greater commission shall be allowed than is now provided for by law.

Proviso: No increased commission allowed.

No writing, etc., invalid for want of the particular kind of stamp, provided stamps denoting the proper amount are affixed.

SEC. 3. *And be it further enacted,* That no instrument, document, writing, or paper of any description required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp or stamps denoting a duty of equal amount shall have been duly affixed and used thereon: *Provided,* that the pro-

visions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles.

Proviso : This not to apply to proprietary articles.

SEC. 4. *And be it further enacted*, That all official instruments, documents, and papers issued or used by the officers of the United States Government shall be, and hereby are, exempt from duty.

Instruments, etc., by officers of the U. S. Government exempt.

SEC. 5. *And be it further enacted*, That the ninety-fifth section of an act, entitled, "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be so amended that no instrument, document, or paper made, signed, or issued prior to the first day of March, Anno Domini eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall, for that cause, be deemed invalid and of no effect: *Provided*, that no instrument, document, writing, or paper, required by law to be stamped, signed, or issued, without being duly stamped prior to the day aforesaid, or any copy thereof, shall be admitted or used as evidence in any court until a legal stamp or stamps, denoting the amount of duty charged thereon, shall have been affixed thereto, or used thereon, and the initials of the person using or affixing the same, together with the date when the same is so used or affixed, shall have been placed thereon by such person. And the person desiring to use any such instrument, document, writing, or paper as evidence, or his agent or attorney, is authorized in the presence of the court to stamp the same as hereinbefore provided.

Instruments made prior to March 1, 1863, without being stamped, not invalid.

Proviso : A legal stamp required before admitted as evidence.

May be stamped in open court.

And section twenty-four of an act entitled, "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, Anno Domini eighteen hundred and sixty-two, is hereby repealed.

Sec. 24, Act July 14, 1862, repealed.

APPROVED December 25, 1862.

ACT OF MARCH 3, 1863.

THIRD SESSION, 37TH CONGRESS.

AN ACT to amend an Act entitled, "An act to provide Internal Revenue to support the Government and pay Interest on the Public Debt," approved July first, eighteen hundred and sixty-two, and for other purposes.

Enacting clause.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That "An act to provide internal revenue to support the Government and pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be, and the same hereby is, amended as hereinafter set forth, namely:

Instruments, etc. lawful if written, or partly written and printed.

That whenever any written notice, or other instrument in writing, is required, the same shall be lawful if written or partly written and printed.

Sec. 11 amended. Assistant Assessors to perform any duty of Assessors.

That section eleven be, and hereby is, amended, so as to authorize Assistant Assessors to perform any duties therein imposed upon Assessors.

Sec. 19 amended. Deputy Collector may perform duties of Collector.

That section nineteen be so amended that the Deputy Collector, as well as the Collector, may perform all the duties required of the said Collector in the said section; and any notice required by said section to persons who neglect to pay their taxes may be sent by mail, or left at the dwellings or usual places of business of such persons, if any they have, written or printed, and said notice shall state the amount of duty or tax for which such persons are liable, including the ten per centum additional, as provided for in said section, demanding payment of the same; and with respect to all such duties or taxes as are not included in the annual lists as provided for in said section, and all taxes and duties the collection of which is not otherwise provided for in said act, it shall be the duty of each Collector in person, or by deputy, to demand payment therefor in the manner provided, within ten days from and after the expiration of the time within which such duty or tax should have been paid; and any copy of distraint shall be left at the dwelling or usual place of business of the owner or possessor of the property distrained: *Provided*, that such

Notices to persons who neglect to pay taxes: how served.

Contents of notices.

Copy of Distraint: how to be served.

special demand shall not be necessary in respect to taxes assessed by section seventy-seven of said act. Proviso.

That section twenty-eight be, and hereby is, amended, by striking out the words "forfeit and pay the sum of five hundred dollars," and inserting in lieu thereof, "upon conviction thereof by a court of competent jurisdiction, forfeit and pay the sum of five hundred dollars, or be imprisoned for a term not exceeding two years, at the discretion of the court." Sec. 23 amended.

That section forty-three be amended by striking out the following words: "And any person who shall use any cask or package so marked for the purpose of selling spirits of a quality different from that so inspected, shall be subject to a like penalty for each cask or package so used," and inserting in lieu thereof, "And any person who shall fraudulently use any cask or package so marked, for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity different from that so inspected, shall be subject to a like penalty, as provided, for each cask or package so used." Sec. 43 amended.

Fraudulently using marked cask or package.

Penalty.

That section forty-four be, and hereby is, amended, by striking out the words "to be contiguous to such distillery." Sec. 44 amended.

That section fifty-five be, and hereby is, amended, by inserting after the words "shall not be paid at the time of rendering the account of the same as herein required," the words, "or at the time when they shall have become payable." Sec. 55 amended

LICENSES.

That section sixty-four be, and hereby is, so amended, "that no license shall be required of an attorney having taken out a license as such in consequence of being employed to purchase, rent, or sell real estate, or to collect rent thereon for others in the ordinary course of business;" in paragraph number sixteen, by inserting after the word "taverns," the words "or eating-houses;" by adding to paragraph number twenty-eight the following words: "Nor shall apothecaries who have taken out a license as such be required to take out a license as retail dealers in liquors in consequence of selling alcohol;" and in paragraph number twenty-nine, by inserting after the word "merchandise," "or who shall manufacture by hand or machinery, for any other person or persons, goods, wares, or merchandise." Sec. 64 amended.

Attorney.

Eating-houses.

Apothecaries.

Manufacture for another person.

That section sixty-four be, and hereby is, further amended, by adding, at the end thereof, the following paragraphs:

34. Architects and civil engineers shall pay ten dollars for each license. Every person whose business it is to plan, Architects and civil engineers, \$10

Class B.

Proviso.

Builders and
contractors, \$25.

Class B.

Proviso: Build-
ers exempted
whose contracts
do not exceed
\$2,500 per ann.

Stallions and
jacks, \$10 each.

Class B.

Proviso: Con-
tracts, etc., by un-
licensed owners,
invalid.

Lottery ticket
dealers, \$1,000.

Class B.

Insurance
Agents, \$10.

Class B.

Proviso.

Decision No. 86 ;
p. 259.

Where receipts
less than \$600,
exempt.

Butchers, \$10.

Proviso.

License as re-
tail dealer on
same premises
not required.

Class B.
Proviso.

design, or superintend the construction of buildings, or ships, or of roads, or bridges, or canals, or railroads, shall be regarded as an architect and civil engineer under this act: *Provided*, that this shall not include a practical carpenter who labors on a building.

35. Builders and contractors shall pay twenty-five dollars for each license. Every person whose business it is to construct buildings, or ships, or bridges, or canals, or railroads by contract, shall be regarded as a builder and contractor under this act: *Provided*, that no license shall be required from any person whose building contracts do not exceed two thousand five hundred dollars in any one year.

36. Stallions and jacks, owners of, shall pay ten dollars for each license. Every person who keeps a male horse or a jackass for the use of mares, requiring or receiving pay therefor, shall be required to take out a license under this act, which shall contain a brief description of the animal, its age, and place or places where used or to be used: *Pro- vided*, that all accounts, notes, or demands for the use of any such horse or jack without a license, as aforesaid, shall be invalid and of no force in any court of law or equity.

37. Lottery ticket dealers shall pay one thousand dollars for each license. Every person, association, firm, or corporation who shall make, sell, or offer to sell lottery tickets or fractional parts thereof, or any token, certificate, or device representing or intended to represent a lottery ticket or any fractional part thereof, or any policy of numbers in any lottery, or shall manage any lottery or prepare schemes of lotte- ries, or superintend the drawing of any lottery, shall be deemed a lottery ticket dealer under this act.

38. Insurance agents shall pay ten dollars for each license. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company or companies, shall be re- garded as an insurance agent under this act: *Provided*, that no license shall be required of any insurance agent or broker whose receipts, as such agent, are less than the sum of six hundred dollars in any one year.

39. Butchers shall pay ten dollars for each license. Every person whose business it is to sell butchers' meat at retail shall be regarded as a butcher under this act: *Provided*, that no butcher having taken out a license, and paid ten dollars there- for, shall be required to take out a license as retail dealer on account of selling other articles at the same store, stall, or premises: *Provided further*, that butchers who retail butch- ers' meat exclusively from a cart or wagon, by themselves or

agents, shall be required to pay five dollars only for each license, any existing law to the contrary notwithstanding, and having taken out a license therefor, shall not be required to take out a license as a peddler for retailing butchers' meat, as aforesaid: *And, provided further*, that no license shall be required of a butcher whose annual sales do not exceed one thousand dollars.

40. Retail dealers shall pay ten dollars for each license. Every person whose business or occupation it is to sell or offer for sale any goods, wares, or merchandise of foreign or domestic production, not including wines, spirituous, or malt liquors, but not excluding drugs, medicines, cigars, snuff, or tobacco, and whose annual sales exceed one thousand, and do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer under this act.

41. Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay twenty-five dollars for each license; if exceeding fifty thousand, and not exceeding one hundred thousand dollars, shall pay fifty dollars for each license; exceeding one hundred thousand, and not exceeding two hundred and fifty thousand dollars, shall pay one hundred dollars for each license; exceeding two hundred and fifty thousand, and not exceeding five hundred thousand dollars, shall pay two hundred dollars for each license; exceeding five hundred thousand, and not exceeding one million dollars, shall pay three hundred dollars for each license; exceeding one million, and not exceeding two million dollars, shall pay five hundred dollars for each license; exceeding two millions of dollars, shall pay two hundred and fifty dollars for every million of dollars in excess of two millions of dollars, in addition to the five hundred dollars. Every person shall be regarded as a wholesale dealer under this act whose business or occupation it is to sell, or offer to sell, any goods, wares, or merchandise of foreign or domestic production, not including distilled spirits, fermented liquors, or wines, but not excluding drugs, medicines, cigars, snuff, or tobacco, whose annual sales exceed twenty-five thousand dollars; and the license required by any wholesale dealer shall not be for a less amount than his sales for the previous year, unless he has made, or proposes to make, some change in his business that will obviously reduce the amount of his annual sales; nor shall any license as wholesale dealer allow any such person to act as a commercial broker: *Provided*, that any license understated may be again assessed.

For retailing meat from a cart or wagon \$5.

Do not require a peddler's license.

Proviso.

For sales less than \$1,000 per annum, no license required.

Retail Dealers over \$1,000, and not exceeding \$25,000, \$10.

Class B.

Annual sales over \$1,000, and not exceeding \$25,000.

Wholesale Dealers, annual sales not exceeding \$50,000, \$25.

Class B.

Not exceeding \$100,000, \$50.

Not exceeding \$250,000, \$100.

Not exceeding \$500,000, \$200.

Not exceeding \$1,000,000, \$300.

Not exceeding \$2,000,000, \$500.

And \$250 for every million in addition.

What constitutes a wholesale dealer.

Not allowed to act as commercial broker.

Proviso.

42. Wholesale dealers in liquors shall pay for each license

Wholesale Dealers in Liquors.

Class B.

Retail Dealers in Liquors, \$20.

Decision No. 104; p. 272.

Class B.

Not to sell spirits, etc., to be drank on the premises. Proviso.

Hotel keepers not to sell liquors to be taken off the premises.

Eating-house keepers not to sell spirituous or vinous liquors.

Hotel and eating-house keepers not required to take tobacco-nists' license.

the amount required in this act for license to wholesale dealers. Every person other than the distiller or brewer who shall sell, or offer for sale, any distilled spirits, fermented liquors, and wines of all kinds, in quantities of more than three gallons at one time, or whose annual sales shall exceed twenty-five thousand dollars, shall take out a license as a wholesale dealer in liquors.

43. Retail dealers in liquors shall pay twenty dollars for each license. Every person other than a distiller or brewer who shall sell, or offer for sale, any distilled spirits, fermented liquors, or wine of any description, in quantities of three gallons or less, and whose annual sales do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer in liquors under this law; but nothing herein contained shall authorize the sale of any spirits, liquors, wines, or malt liquors to be drank on the premises: *Provided*, that no person licensed to keep a hotel, inn, or tavern shall be allowed to sell any liquors to be taken off the premises, and no person licensed to keep an eating-house shall be allowed to sell spirituous or vinous liquors. And no person who has taken out a license to keep a hotel, inn, tavern, or eating-house, shall be required to take out a license as a tobacconist, because of any tobacco or cigars furnished in the usual course of business as a keeper of a hotel, inn, tavern, or eating-house.

MANUFACTURES, ARTICLES, AND PRODUCTS.

SPECIFIC AND AD VALOREM DUTY.

Sec. 75 amended.

Decision No. 82; p. 257.

Paints and painters' colors.

Purchasers to pay taxes on coal mined and delivered on contracts prior to July 1, 1862.

Sugar refiners' tax on gross sales 1½ per cent.

Proviso. Who is a sugar refiner.

That section seventy-five be and hereby is amended, by inserting after the words "*Provided*, that white lead, oxide of zinc, and sulphate of barytes," the words, "and paints and painters' colors;" by inserting before the words, "on lard oil," and attached to the next preceding sentence, as follows: "and all duties or taxes on coal mined, and delivered by coal operators at the mines on contracts made prior to July first, eighteen hundred and sixty-two, shall be paid by the purchaser thereof; by striking out the following words: "on sugar refined, whether loaf, lump, granulated, or pulverized, two mills per pound; on sugar refined, or made from molasses, sirup of molasses, melado, or concentrated melado, two mills per pound," and inserting in lieu thereof as follows: "sugar refiners shall pay one and one half of one per cent. on the gross amount of the sales of all the products of their manufactories: *Provided*, that every person shall be regarded as a sugar refiner under this act whose business it is to ad-

vance the quality and value of sugar by melting and recrystallization, or by liquoring, claying, or other washing process, or by any other chemical or mechanical means, or who shall advance the quality or value of molasses and concentrated molasses, melado, or concentrated melado, by boiling or other process;" and by inserting therein, in lieu of any other duties, or rates of duty, on the articles hereinafter enumerated in this section, or provisions existing in relation thereto, the following:

- On marine engines, three per centum ad valorem. Marine engines.
Class A.
- On rivets, exceeding one-fourth of one inch in diameter, nuts, wrought, railroad chairs, bolts, and horse-shoes, two dollars per ton: *Provided*, that where a duty upon the iron from which said articles shall have been made has been actually paid, an additional duty only shall be paid of fifty cents per ton. Rivets, nuts, etc.
Class C.

Proviso: where
duty has been
paid on the iron.
- On rolled brass, copper, and yellow sheathing metal, in rods or sheets, one per centum ad valorem. Rolled brass
copper, etc.
Class A.
- On sails, tents, shades, awnings, and bags, made of cotton, flax, or hemp, or part of either, or other materials, three per centum ad valorem: *Provided*, that the sewing of sails, tents, shades, awnings, carpets, and bags, the materials whereof belonged to the employer, shall be exempt from duty, where the cloth or material from which they are made was imported, or has been subject to and paid a duty. Sails, tents, awn-
ings, and bags.
Class A.

Proviso: the
sewing of, etc.,
exempt.
- On tobacco, cavendish, plug, twist, fine-cut, and manufactured of all description (not including snuff, cigars, and smoking tobacco, prepared with all the stems in, or made exclusively of stems), fifteen cents per pound. Manufactured
tobacco.
Class C.
- On smoking tobacco prepared with all the stems in, and on smoking tobacco made exclusively of stems, five cents per pound. Smoking tobacco
with stems in, and
of stems.
Class C.
- On snuff manufactured of tobacco, *on* [or] stems, or of any substitute of tobacco, ground, dry, or damp, of all descriptions, twenty cents per pound. Snuff, stems, or
of substitutes.
Class C.
- On mineral or medicinal waters, or waters from springs impregnated with minerals, one cent for each bottle containing not more than one quart; when containing more than one quart, two cents for each bottle. Mineral waters.

Class C.
- Tailors, boot and shoe makers, milliners, and dressmakers, making clothing or articles of dress for men's, women's, or children's wear, to order as custom work, and not for sale generally, shall, to the amount of one thousand dollars, be exempt from duty, and for any excess beyond Tailors, boot and
shoe makers, mil-
liners, and dress-
makers, custom
work to \$1,000 ex-
empt; on excess
beyond \$1,000,
duty, 1 per cent.
Class A.

Decision No. 83;
p. 257.

Decision No. 87;
p. 261.

Umbrellas and
parasols.
Class A.

Ships, barks,
brigs, etc.

Class A.

Sugar-candy and
confectionery.

Class C.

Decision No. 89;
p. 261.

Class A.

Gold leaf.

Class C.

Iron castings.

Class C.

Proviso.
Deduction for
duties assessed
and paid upon
car-wheels.

Clocks, and clock
movements.

Class A.

Sec. 77 amended.

Exempting plate
of religious so-
cieties.

Sec. 78 amended.

Horned cattle,
sheep, and lambs,
and hogs slaugh-
tered exceeding
100 lbs.

Class C.

For own con-
sumption, not ex-
ceeding six each,
exempt.

Sec. 91 amended.

the amount of one thousand dollars shall pay a duty of one per centum ad valorem.

On umbrellas and parasols, made of cotton, silk, or other material, three per centum ad valorem.

On all ships, barks, brigs, schooners, sloops, sail-boats, steam-boats (not including the engine), canal boats, and all other vessels or water craft hereafter built, made, or constructed, two per centum ad valorem.

On sugar-candy and all confectionery made wholly or in part of sugar, valued at fourteen cents per pound or less, two cents per pound; when valued at exceeding fourteen cents, and not exceeding forty cents per pound, three cents per pound; when valued at exceeding forty cents per pound, or when sold otherwise than by the pound, five per centum ad valorem.

On all gold leaf fifteen cents per pack, containing not more than twenty books of twenty-five leaves each.

On castings of iron exceeding ten pounds in weight for each casting, not otherwise provided for in this act, or in the act to which this act is an amendment, one dollar and fifty cents per ton: *Provided*, that there shall be deducted from duties assessed upon railroad cars any duties which may have been assessed and paid upon car-wheels under the provisions of this act.

On clock and time-pieces, and on clock movements when sold without being cased, three per centum ad valorem.

That section seventy-seven be, and hereby is, amended, by requiring the taxes provided for in that section to be levied, collected, and paid annually, by any person or persons owning, possessing, or keeping any carriage, yacht, plate, or billiard table; by inserting in the first paragraph of Schedule A, after the words "kept for use," the words "for hire or for passengers;" and by exempting from duty plate belonging to religious societies.

That section seventy-eight be, and hereby is, amended, by reducing the duty so that on horned cattle slaughtered the duty shall be twenty cents per head, on sheep and lambs slaughtered the duty shall be three cents per head, and on hogs slaughtered, exceeding one hundred pounds in weight, without regard to age, six cents each, and no duty shall be charged on hogs slaughtered of less weight; and the cattle, hogs, and sheep slaughtered by any person for his or her own consumption, not exceeding six of each, shall be exempt from duty.

That section ninety-one be amended by striking out the

word "gas" wherever it occurs, and by striking out the words "or on any articles manufactured" after the word "advertisements."

That section ninety-three be amended, so that in case of neglect or refusal to make the returns referred to in said section, the proceedings thereafter for the assessment and collection of the duty shall be in the same manner as provided for in other cases of neglect. Sec. 93 amended.

That section ninety-nine be amended, by striking out the words "ninety-three" preceding the words "of this act," and inserting "ninety-eight." Sec. 99 amended.

That section one hundred and two be, and hereby is, amended, by striking out the words "thereupon allow and deduct from," and inserting in lieu thereof the words "allow upon;" by striking out the words "added to the amount, after deducting the allowance of per centum as aforesaid," and inserting in lieu thereof the words "paid by the purchaser of such stamped paper, vellum, or parchment;" and by striking out the word "discount," and inserting in lieu thereof the word "commission." Sec. 102 amended.

That section one hundred and twelve be, and hereby is, amended, by inserting after the word "district," where it first occurs, as follows: "of which the deceased person was a resident;" and by inserting after the word "district," where it next occurs, as follows: "of which the deceased person was a resident." Sec. 112 amended.

STAMP DUTIES.

SEC. 2. *And be it further enacted,* That on and after the first day of May, eighteen hundred and sixty-three, no person or persons, association, firm, or corporation, shall make, sell, or offer for sale, or dispose of any lottery ticket, or fractional part thereof, or any policy of numbers in any lottery, or any token, certificate, or device representing or intended to represent the holder, or any other person or person[s], as entitled or to be entitled in any lottery, lottery scheme, or game of hazard or chance to be drawn, to any prize or share, or part of a prize, or any sum or part or share of any sum of money, or other article of value, or any fractional part thereof, without affixing thereto an adhesive stamp or stamps denoting the duty imposed by this act, and in default thereof shall incur a penalty of fifty dollars for each and every such offense; and no prize or part of a prize drawn to or by any ticket or fractional part thereof, token, certificate, or device, as aforesaid, and no sum of money or thing of value made payable or de-

On and after
May 1, 1863, lot-
tery tickets to be
stamped.

Penalty.

Proviso.

Purchaser of lottery tickets not stamped may recover within three years thereafter twice the amount paid, with costs.

Proviso.

Schedule B amended.

Lottery tickets, policies, tokens, etc.

For tickets not exceeding one dollar, 50 cents.

For each additional dollar, or fractional part thereof, 50 cents.

Proviso.

Not to authorize lottery, etc., where prohibited by law.

liverable upon any stake, or investment, or risk in or upon any policy of numbers, shall be demanded or recovered by any legal proceedings or otherwise, without the ticket or fractional part thereof, or policy of numbers, token, certificate, or device, shall have been duly stamped at the time of the making sale, or delivery, or disposal thereof: *Provided*, that in addition to all other penalties and forfeitures now imposed by law for the evasion of stamp duties, any person who shall purchase, obtain, or receive any lottery ticket, or fractional part thereof, or any token, certificate, or device representing or intended to represent a lottery ticket, or fractional part thereof, or any policy of numbers, without first having thereon the stamp imposed by this act, may recover from the person of whom the same was purchased, obtained, or received, at any time within three years thereafter, before any court of competent jurisdiction, a sum equal to twice the amount paid for such ticket, or fractional part thereof, token, certificate, or device, or staked or invested in or upon any policy of numbers as aforesaid, with just and legal costs: *Provided further*, that the stamp duty herein provided for shall be classed in the act to which this act is an amendment under Schedule B, as follows, to wit:

“Lottery tickets, fractional parts of lottery tickets, policies of numbers in lotteries, tokens, certificates, or devices in any form, representing the holder, or any person or persons, as entitled, or to be entitled, in any lottery, scheme, or game of hazard or chance, hereafter to be drawn, to any prize or portion of a prize or sum of money, or share thereof, or other article of value, or any portion or share thereof, when such ticket, fractional part of a ticket, policy of numbers, token, certificate, or device shall not exceed one dollar in the amount risked, or in the retail price thereof, fifty cents (50); when such ticket, fractional part of a ticket, policy, token, certificate, or device shall exceed one dollar in the amount risked, or in the retail price thereof, then for each and every dollar, or fractional part thereof over and above one dollar, as before mentioned, an additional fifty cents (50): *Provided, however*, that no stamp duty herein provided for shall be construed to authorize any lottery, or the sale of any lottery, tickets, tokens, or certificates, representing shares, or fractional parts of shares therein, within any State or Territory of the United States in which lotteries or the sale of lottery tickets is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory; and nothing in this act shall be held or construed so as to

prevent the several States, within the limits thereof, from placing a duty, tax, or license, for State purposes, on any sale of lottery tickets on which a duty is required to be paid by this act."

Not to prevent any State tax on sales of tickets.

SEC. 3. *And be it further enacted*, That any person or persons, firm, company, or corporation, who shall issue tickets or contracts of insurance against fatal or non-fatal injury to persons while traveling by land or water, shall pay a duty of one per centum on the gross amount of all the receipts for such insurance, and shall be subject to all the provisions and regulations of existing law applicable thereto, in relation to insurance companies: *Provided*, That no stamp duty shall be required upon tickets or contracts of insurance, as aforesaid, when limited to fatal or non-fatal injury to persons while traveling.

Insurance against injury to travelers.

Duty: One per cent. on gross receipts.

Proviso: No stamp duty.

SEC. 4. *And be it further enacted*, That all contracts for the purchase or sale of gold or silver coin or bullion, and all contracts for the loan of money or currency secured by pledge or deposit, or other disposition of gold or silver coin of the United States, if to be performed after a period exceeding three days, shall be in writing or printed, and signed by the parties or their agents or attorneys; and shall have one or more adhesive stamps, as provided in the act to which this is an amendment, equal in amount to one half of one per centum, and interest at the rate of six per centum per annum on the amount so loaned, pledged, or deposited. And if any such loan, pledge, or deposit, made for a period not exceeding three days, shall be renewed or in any way extended for any time whatever, said loan, pledge, or deposit shall be subject to the duty imposed on loans exceeding three days. And no loan of currency or money on the security of gold or silver coin of the United States, as aforesaid, or of any certificate or other evidence of deposit payable in gold or silver coin, shall be made exceeding in amount the par value of the coin pledged or deposited as security; and any such loan so made or attempted to be made shall be utterly void: *Provided*, That if gold or silver coin be loaned at its par value, it shall be subject only to the duty imposed on other loans: *Provided, however*, That nothing herein contained shall apply to any transaction by or with the Government of the United States.

Contracts relating to gold or silver coin, or bullion, loans of money or currency, over three days, to be in writing, and to be stamped.

Regulations, Mar. 21, '63; p. 237.

Rate.

Loan.

Proviso.

Proviso.

SEC. 5. *And be it further enacted*, That all contracts, loans, or sales of gold and silver coin and bullion, not made in accordance with this act, shall be wholly and absolutely void; and, in addition to the penalties provided in the act to which

Contracts, loans, or sales of gold, silver coin, or bullion, not in accordance herewith, void.

Recovery.

this is an amendment, any party to said contract may, at any time within one year from the date of the contract, bring suit before any court of competent jurisdiction to recover back, for his own use and benefit, the money paid on any contract not made in accordance with this act.

Sec. 110 amended.

Promissory notes defined.

Schedule B amended.
Any inland bill, draft, or order over \$20, on time, and any note;

On every \$200, or fractional part thereof, not exceeding 83 days, 1 cent.

Not exceeding 63 days, 2 cents.

Not exceeding 93 days, 3 cents.

Not exceeding 6 months and 3 days, 4 cents.

Not exceeding 6 months and 3 days, 6 cents.

Exceeding six months, 10 cents.

On certificate of other description, 5 cents.
p. 293.

Foreign passage tickets costing \$30 or less.

Power of attorney for sale or transfer of an interest not exceeding \$50.

SEC. 6. *And be it further enacted*, That section one hundred and ten be, and hereby is, amended as follows: "Any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand, or at a time designated, shall be considered as a promissory note within the meaning of that section, and shall be stamped accordingly; and that Schedule B, following said section, be and is hereby amended, so that any inland bill of exchange, draft, or order for the payment of any sum of money exceeding twenty dollars, otherwise than at sight or on demand, and any promissory note, shall (in lieu of the duties prescribed in Schedule B) have a stamp or stamps affixed thereon denoting a duty, upon every sum of two hundred dollars or any fractional part thereof, if payable on demand or at any time not exceeding thirty-three days, including the grace, from the date or sight, of one cent (01).

If payable at any time not less than thirty-three days, as aforesaid, and not exceeding sixty-three days, including the grace, from date or sight, of two cents (02).

If payable at any time not less than sixty-three days, as aforesaid, and not exceeding ninety-three days, including the grace, from date or sight, of three cents (03).

If payable at any time not less than ninety-three days, as aforesaid, and not exceeding four months from date or sight and grace, of four cents (04).

If payable at any time not less than four months, as aforesaid, and not exceeding six months from date or sight, or grace, of six cents (06).

If payable at any time exceeding six months from date or sight and grace, of ten cents (10).

And that Schedule B, following section one hundred and ten, be, and is hereby, further amended, so that the stamp duty on certificates of any other description than those specified in said schedule, in lieu of ten cents as therein prescribed, shall be five cents (05).

On passage tickets by any vessel from a port of the United States to a foreign port, costing thirty dollars or less, fifty cents (50).

On any power of attorney for the sale or transfer of any scrip or certificate of profits or memorandum, showing an

interest in the profits or accumulations of any corporation or association, if for a sum not exceeding fifty dollars, ten cents (10).

On any policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, whether against perils by sea, or by fire, or other peril of any kind, made by any insurance company or its agents, or by any other company or person, in which the premium or assessment shall not exceed ten dollars, ten cents (10).

Policy of insurance; premium not exceeding \$10.

On any bill of sale by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons, when the consideration shall not exceed five hundred dollars, there shall be affixed a stamp or stamps denoting a duty of twenty-five cents (25).

Bill of sale of vessel not exceeding \$500.

If the consideration exceeds five hundred, and does not exceed one thousand dollars, the duty shall be fifty cents (50).

Over \$500 and not exceeding \$1,000.

If the consideration exceeds one thousand dollars, for each and every additional amount of one thousand dollars, or any fractional part thereof, in excess of one thousand dollars, the duty in addition shall be fifty cents (50).

Additional \$1,000, or part thereof.

On each and every assignment or transfer of a mortgage, lease, or policy of insurance, a stamp duty shall be paid equal to that imposed on the original instrument.

Assignment of mortgage, lease, or insurance policy, stamped as original.

Any power of attorney, conveyance, or document of any kind, made, or purporting to be made, in any foreign country, to be used in the United States, shall pay the same duty as is required by law on similar instruments or documents when made or issued in the United States; and the party to whom the same is issued or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the duty required.

Foreign power of attorney, etc.

Any mortgage or personal bond for the payment of money, or as security for the payment of any definite or certain sum of money, in lieu of the duties imposed as prescribed in Schedule B, following the one hundred and tenth section, shall have a stamp or stamps affixed thereon denoting a duty upon every sum of two hundred dollars, or any fractional part thereof, of ten cents (10).

By whom stamped.

Mortgage or personal bond.

Ante, p. 83.

On every \$200, or fractional part.

No conveyance, deed, mortgage, or writing, whereby any lands, tenements, realty, or other property shall be sold, granted, assigned, or otherwise conveyed, or shall be made as security for the payment of any sum of money, shall be required to pay a stamp duty of more than the sum of one thousand dollars, anything to the contrary notwithstanding.

Stamp tax not to exceed \$1,000 upon any conveyance.

Powers of attorney for bounties, arrearages of pay, pensions, etc. ;

or accompanying bond or note, exempt.

Bond or note secured by mortgage, but one stamp.

Proviso.

Certificate of measurement or weight ; deposit notes, certificates of record, etc., exempt.

Transportation by express, etc., exempt.

Ante, p. 78.

Charter parties.

Tonnage not over 150 tons.

Not over 300 tons.

Not over 600 tons.

Exceeding 600 tons.

Cancellation of stamps.

Proprietary.

No stamp duty shall be required on powers of attorney or any other paper relating to applications for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time, or indemnity awarded for depredations and injuries by certain bands of Sioux Indians ; nor on any warrant of attorney accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required ; and whenever any bond or note shall be secured by a mortgage, but one stamp duty shall be required to be placed on such papers : *Provided*, that the stamp duty placed thereon is the highest rate required for said instruments, or either of them ; nor on certificates of the measurement or weight of animals, wood, coal, or other articles ; nor on deposit notes to mutual insurance companies for insurance upon which policies subject to stamp duties have been, or are to be, issued ; nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by attesting witnesses.

The duty or stamp required for transportation by express companies and others is hereby repealed, and such transportation shall be exempt from stamp duty.

That the stamp duty on a contract or agreement for the charter of any ship, or vessel, or steamer, as now provided for in Schedule B, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship, or vessel, or steamer, and any other person or persons for or relating to the charter of such ship, or vessel, or steamer, if the registered tonnage of such ship, or vessel, or steamer does not exceed one hundred and fifty tons, shall be one dollar (\$1).

Exceeding one hundred and fifty tons, and not exceeding three hundred tons, three dollars (\$3).

Exceeding three hundred tons, and not exceeding six hundred tons, five dollars (\$5).

Exceeding six hundred tons, ten dollars (\$10).

SEC. 7. *And be it further enacted*, That the Commissioner of Internal Revenue be, and he is hereby authorized to prescribe such method for the cancellation of stamps as a substitute for, or in addition to, the method now prescribed by law, as he may deem expedient and effectual. And he is further authorized in his discretion to make the application of such method imperative upon the manufacturers of proprietary articles, and upon stamps of a nominal value exceeding twenty-five cents each.

CANAL AND TURNPIKE COMPANIES.

SEC. 8. *And be it further enacted*, That, on and after the passage of this act, any person or persons owning or possessing, or having the care or management of any canal company, or canal navigation or slack-water corporation, or turnpike companies, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be, stipulated to be paid, or coupons representing the interest shall be or shall have been issued to be paid; and all dividends in scrip or money, or sums of money thereafter declared due or payable to stockholders of any canal navigation, or slack-water or turnpike company, as part of the earnings, profits, or gains of said companies, shall be subject to and pay a duty of three per centum on the amount of all such interest, or coupons, or dividends, whenever the same shall be paid; and said canal companies or canal navigation, or slack-water corporations, or turnpike companies, or any person or persons owning, possessing, or having the care or management of any canal company, or canal navigation, or slack-water corporation, or turnpike company, are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, after the first day of July, as aforesaid, on account of any interest, or coupons, or dividends due and payable, as aforesaid, the said duty or sum of three per centum; and the duties deducted, as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said canal companies, or canal navigation, or slack-water corporations, or turnpike companies, and the owners, possessors, and agents thereof, on dividends and on bonds or other evidences of their indebtedness upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest, or coupons, or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable, as aforesaid, during the time when such duties have accrued, or should accrue, and remaining unaccounted for; and there shall be annexed to every such list or return a declaration, under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the

Upon interest on bonds, etc., of canal and turnpike companies;

Upon dividends;

Decision No. 84; p. 258.

Duty three per centum.

May be deducted from all payments.

List in 30 days.

Statement every six months to the Commissioner.

Oath.

president, treasurer, or some proper officer of said canal company, or canal or navigation and slack-water corporation or turnpike companies, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued, or should accrue, and not accounted for; and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing, or having the care or management of such canal company or canal, navigation, or slack-water corporation, or turnpike companies, making such default, shall forfeit, as a penalty, the sum of five hundred dollars; and in case of any default in making or rendering said list, or of any default in the payment of the duty, or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of the act to which this act is an amendment.

Penalty, \$500.

In case of default, how assessed and collected.

FERRY-BOATS.

Ferry-boats;

SEC. 9. *And be it further enacted*, That any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any ferry-boat, or vessel used as a ferry-boat, propelled by steam or horse power, in lieu of the duties now imposed by law, shall be subject to pay a duty of one and one half of one per centum upon the gross receipts of such ferry-boat; and the return and payment thereof shall be made in the manner prescribed in the act to which this act is an amendment.

Duty on gross receipts, $1\frac{1}{2}$ per cent.

EXPRESS COMPANIES.

SEC. 10. *And be it further enacted*, That on and after the first day of April, eighteen hundred and sixty-three, any person or persons, firms, companies, or corporations carrying on or doing an express business, shall, in lieu of the tax and stamp duties imposed by existing laws, be subject to and pay a duty of two per centum on the gross amount of all the receipts of such express business, and shall be subject to the same provisions, rules, and penalties as are prescribed in section eighty of the act to which this is an amendment, for the persons, firms, companies, or corporations owning or possessing or having the management of railroads, steam-boats, and ferry-boats; and all acts, or part of acts, inconsistent herewith, are hereby repealed.

Express companies, on and after April 1, 1863;

Duty 2 per cent. on gross receipts.

INCOME.

SEC. 11. *And be it further enacted*, That in estimating the annual gains, profit, or income of any person under the act to which this act is an amendment, the amount actually paid by such person for the rent of the dwelling-house or estate on which he resides shall be first deducted from the gains, profit, or income of such person.

Amount actually paid for rent of residence to be deducted from income.

ALE, BEER, ETC., COAL OIL, DISTILLED SPIRITS,
COTTON OR WOOLEN FABRICS MANUFACTURED PRIOR TO SEPTEMBER 1ST, 1862.

SEC. 12. *And be it further enacted*, That no duty shall be required to be assessed or collected on beer, lager beer, ale, or porter, brewed or manufactured, or on coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, distilled spirits, cotton or woolen fabrics, when brewed, manufactured, or distilled prior to the first day of September, eighteen hundred and sixty-two, whether the same was removed for consumption or sale, or not, when the owner, agent, or superintendent of the brewery or premises in which such articles as aforesaid were made, manufactured, produced, or distilled, shall furnish to the Assessor of the district, without costs or expense to the United States, satisfactory proof that such beer, lager beer ale, or porter, or such coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, distilled spirits, cotton or woolen fabrics, was actually brewed, manufactured, produced, or distilled prior to the first day of September, eighteen hundred and sixty-two, as aforesaid: *Provided*, that, in addition to the fractional parts of a barrel allowed in section fifty of the act to which this act is an amendment, fractional parts of a barrel may be thirds and sixths when the quantity therein contained is not greater than such fractional part represents: *Provided, further*, that from and after the passage of this act, and until the first day of April, eighteen hundred and sixty-four, there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty only of sixty cents for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for fractional parts of a barrel: *And provided, further*, that the Commissioner of Internal Revenue is authorized to make rules providing for deductions on account of leakage, from the quantity of spirituous liquors

No duty required on articles brewed, distilled, or manufactured prior to Sept. 1, 1862, upon satisfactory proof that they were so manufactured, prepared, etc.

Proviso.

Proviso: Duty sixty cents per barrel on fermented liquors until April 1, 1864

Proviso: Deduction for leakage not to exceed five per cent.

subject to taxation, under the act to which this act is an amendment, not exceeding five per centum of the amount removed for sale; and said deduction shall be so adjusted in the different parts of the United States as to be proportioned, as nearly as practicable, to the distances over which the manufacturer usually transports said liquors for the wholesale thereof; and the owner of the aforesaid liquors shall be charged with and pay the expense of ascertaining the leakage.

Brewers to make returns on the first day of each month.

Not required to keep or to return record of grain, etc., put in mash-tub.

SEC. 13. *And be it further enacted*, That any brewer of ale, beer, lager beer, porter, or other malt liquors, shall be required to render accounts and make returns on the first day of each and every month, and no oftener. And no brewer of ale, beer, lager beer, porter, or other malt liquors, shall hereafter be required to keep a record or an account, or to report or return the quantities of grain or other vegetable productions, or other substances put into the mash-tub by him or his agent or superintendent, for the purpose of producing malt liquors, any law to the contrary notwithstanding.

BANKS.

Banks, not declaring dividends as often as once in six months, to make returns to Commissioner under oath, Jan. 1, and July 1, of profits for six months next preceding; and pay duty, three per cent., on profits.

Provido.

SEC. 14. *And be it further enacted*, That every incorporated bank, or other bank legally authorized to issue notes as circulation, which shall neglect or omit to make dividends or additions to its surplus or contingent fund as often as once in six months, shall, in lieu thereof, make returns, under oath, to the Commissioner of Internal Revenue, on the first days of January and July in each year, or within thirty days thereafter, of the amount of profits which have accrued or been earned and received by said bank during the six months next preceding said first days of January and July; and, at the time of making such returns, shall pay to the Commissioner of Internal Revenue a duty of three per cent. on such profits, and shall be subject to the provisions of the eighty-second section of the act to which this is an addition: *Provided*, that the return for the first of January, eighteen hundred and sixty-three, shall be made within thirty days after the passage of this act.

ASSESSMENT OF LICENSES.

Licenses to be assessed on first Monday of May in each year.

SEC. 15. *And be it further enacted*, That the several Assessors shall, on the first Monday of May next, and on the first Monday of May in each succeeding year, direct and cause the several Assistant Assessors to proceed through every part of their respective districts, and inquire after and concerning all persons being within the assessment districts where they

respectively reside, and liable to license duty under the provisions of this act, or of the act to which this is in addition, and assess such persons as in said acts is required. And all licenses so assessed shall continue in force until the first day of May next succeeding. And all licenses granted after the first day of May in any year shall expire on the first day of May following, and shall be issued upon the payment of a ratable proportion of the whole amount of duty imposed for such license; and each license so granted shall be dated on the first day of the month in which it is issued: *Provided*, that any person, firm, or corporation that on the first day of May next shall hold an unexpired license, shall be assessed a ratable proportion for the time between the expiration of the license and the first day of May, eighteen hundred and sixty-four.

In force till succeeding 1st day of May
Series L, No. 5;
p. 143.
Decision No. 94;
p. 265.

Proviso.

ADHESIVE STAMPS AND STAMPED PAPER.

SEC. 16. *And be it further enacted*, That in any Collection District where, in the judgment of the Commissioner of Internal Revenue, the facilities for the procurement and distribution of stamped vellum, parchment, or paper, and adhesive stamps are or shall be insufficient, the Commissioner, as aforesaid, is authorized to furnish, supply, and deliver to the Collector of any such district a suitable quantity or amount of stamped vellum, parchment, or paper, and adhesive stamps, without prepayment therefor, and shall allow the highest rate of commissions to the Collector allowed by law to any other parties purchasing the same, and may, in advance, require of any such Collector a bond, with sufficient sureties to an amount equal to the value of any stamped vellum, parchment, or paper, and adhesive stamps which may be placed in his hands and remain unaccounted for, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of, and for the payment, monthly, of all quantities or amounts, sold or not, remaining on hand. And it shall be the duty of such Collector to supply his deputies with, or sell to other parties within his district who may make applications therefor, stamped vellum, parchment, or paper, and adhesive stamps upon the same terms allowed by law; or under the regulations of the Commissioner of Internal Revenue, who is hereby authorized to make such other regulations, not inconsistent herewith, for the security of the United States and the better accommodation of the public in relation to the matters hereinbefore mentioned, as he may judge necessary and expedient: *Provided*, that no instrument, document, or

Commissioner authorized to furnish Collectors with stamps without prepayment therefor.

Commissions.

Bond,
Forms, p. 183.

Collectors to supply deputies.

Commissioner may make other regulations.

Proviso: Unstamped instruments not invalid prior to June 1, 1863.

Proviso: Must be stamped before admitted as evidence.

May be stamped in open court.

paper made, signed, or issued prior to the first day of June, Anno Domini eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall, for that cause, be deemed invalid and of no effect: *And provided*, that no instrument, document, writing, or paper, required by law to be stamped, signed, or issued, without being duly stamped prior to the day aforesaid, or any copy thereof, shall be admitted or used as evidence in any court until a legal stamp, or stamps, denoting the amount of duty charged thereon, shall have been affixed thereto or used thereon, and the initials of the persons using or affixing the same, together with the date when the same is so used or affixed, shall have been placed thereon by such person. And the person desiring to use any such instrument, document, writing, or paper as evidence, or his agent or attorney, is authorized in the presence of the court to stamp the same as heretofore provided by law.

OFFICERS OF INTERNAL REVENUE.

Compensation of Collectors.

SEC. 17. *And be it further enacted*, That, in addition to the compensation now allowed to Collectors for their services, and that of their deputies, there shall be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent and exclusively relating to official business; and in calculating the commission of Collectors of Internal Revenue in districts where distilled spirits are shipped to be sold in other districts in pursuance of the provisions of the act to which this act is an amendment, the amount of duties due on the quantity of spirits so shipped shall be added to the principal on which the commissions of such Collectors are calculated, and a corresponding amount shall be deducted from the principal sum on which the commissions of the Collectors in the districts to which such spirits are shipped are calculated: *Provided, however*, that the salary of no Collector shall exceed ten thousand dollars in the aggregate, or more than five thousand dollars exclusive of the expenses of administering the office.

Proviso: Limitation.

Duty of the Commissioner.

SEC. 18. *And be it further enacted*, That it shall be the duty of the Commissioner of Internal Revenue to pay over to the Treasurer of the United States monthly, or oftener, if required by the Secretary of the Treasury, all public moneys which may come into his hands or possession, for which the Treasurer shall give proper receipts, and keep a faithful account, and at the end of each month the Commissioner, as aforesaid, shall render true and faithful accounts of all public moneys

received or paid out, or paid to the Treasurer of the United States, exhibiting proper vouchers therefor, and the same shall be received and examined by the Fifth Auditor of the Treasury, who shall thereafter certify the balance, if any, and transmit the accounts, with the vouchers and certificate, to the First Comptroller for his decision thereon; and the Commissioner, as aforesaid, when such accounts are settled as herein provided for, shall transmit a copy thereof to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the Comptroller, or either of them, the inspection of moneys in his hands, and shall, prior to the entering upon the duties of his office, execute a bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the First Comptroller, in a sum of not less than one hundred thousand dollars, payable to the United States, conditioned that said Commissioner shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in obedience to law and in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession, and for the safe-keeping and faithful account of all stamps, adhesive stamps, or vellum, parchment, or paper, bearing a stamp denoting any duty thereon; which bond shall be filed in the office of the First Comptroller of the Treasury, and such Commissioner shall, from time to time, renew, strengthen, and increase his official bond as the Secretary of the Treasury may direct.

Bond.

SEC. 19. *And be it further enacted*, That the President shall appoint in the Department of the Treasury, by and with the advice and consent of the Senate, a competent person, who shall be called the Deputy Commissioner of Internal Revenue, with an annual salary of twenty-five hundred dollars, who shall be charged with such duties in the Bureau of Internal Revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and who shall act as Commissioner of Internal Revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the Office of Internal Revenue.

Office of Deputy
Commissioner.

Salary.

Duties.

Franking priv-
ilege.

SEC. 20. *And be it further enacted*, That the Secretary of the Treasury may appoint, not exceeding three revenue agents, whose duties shall be, under the direction of the Secretary of the Treasury, to aid in the prevention, detection, and punishment of frauds upon the revenue, who shall be paid such compensation as the Secretary of the Treasury may deem

Revenue agents.

Duties.

Compensation

just and reasonable, not exceeding two thousand dollars per annum. The above salaries to be paid in the same manner as are other expenses for collecting the revenue.

Cashier of Internal Duties.

SEC. 21. *And be it further enacted*, That the President of the United States be, and he is hereby, authorized to appoint, by and with the advice and consent of the Senate, a competent person, who shall be called the Cashier of Internal Duties, with a salary of twenty-five hundred dollars, who shall have charge of the moneys received in the office of the Commissioner of Internal Revenue, and shall perform such duties as may be assigned to his office by said Commissioner, under the regulations of the Secretary of the Treasury; and before entering upon his duties as cashier he shall give a bond with sufficient sureties, to be approved by the Secretary of the Treasury and by the Solicitor, that he will faithfully account for all the moneys, or other articles of value, belonging to the United States, which may come into his hands, and perform all the duties enjoined upon his office, according to law and regulations, as aforesaid; which bond shall be deposited with the First Comptroller of the Treasury.

Salary.

Duties.

Bond.

Compensation of Assessors.

Salary and percentage.

SEC. 22. *And be it further enacted*, That in lieu of the pay allowed by law, the several Assessors, from the date of their appointment, shall be allowed and paid a salary of fifteen hundred dollars per annum, payable quarterly, and in addition thereto, where the receipts of the collection district shall exceed the sum of two hundred thousand dollars, and shall not exceed the sum of four hundred thousand dollars annually, one half of one per centum upon the excess of receipts over two hundred thousand dollars; where the receipts of a collection district shall exceed four hundred thousand dollars, and shall not exceed eight hundred thousand, one fourth of one per centum upon the excess of receipts over four hundred thousand dollars; where the receipts shall exceed eight hundred thousand dollars, one tenth of one per centum upon such excess; but the salary of no Assessor shall in any case exceed the sum of three thousand dollars. And the several Assessors shall be allowed and paid the sums actually expended for office rent, not exceeding the rate of five hundred dollars per annum. The Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, is authorized to allow each Assessor such clerks as he may deem necessary for the proper transaction of business, and to fix their compensation. Such Assessors shall also be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent, and exclusively relating to

Limitation.

Office rent.

Clerks.

Postage and stationery.

official business, and for stationery and blank books used in the execution of their duties; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized. And Assistant Assessors shall, in addition to pay and charges allowed by law, also be allowed their necessary and reasonable charges for postage actually paid on letters and documents received or sent, and exclusively relating to official business: *Provided*, that the Secretary of the Treasury shall be, and he is hereby, authorized to fix such additional rates of compensation to be made to Assessors and Assistant Assessors in the States of California and Oregon, and the Territories, as may appear to him to be just and equitable in consequence of the greater cost of living and traveling in those States and Territories, and as may, in his judgment, be necessary to secure the services of competent and efficient men: *Provided further*, that the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories, respectively.

SEC. 23. *And be it further enacted*, That Assistant Assessors shall make out their accounts for pay and charges allowed by law monthly, specifying each item and including the date of each day of service, and shall transmit the same to the Assessor of the District, who shall thereupon examine the same, and if it appear just and in accordance with law, he shall indorse his approval thereon, but otherwise shall return the same with objections. Any such account so approved may be presented by the Assistant Assessor to the Collector of the district for payment, who shall thereupon pay the same, and, when receipted by the Assistant Assessor, be allowed therefor upon presentation to the Commissioner of Internal Revenue. Where any account, so transmitted to the Assessor, shall be objected to, in whole or in part, the Assistant Assessor may appeal to the Commissioner of Internal Revenue, whose decision on the case shall be final; and should it appear at any time that any Assessor has willfully and corruptly approved any account, as aforesaid, allowing any Assistant Assessor a sum larger than was due according to law, it shall be the duty of the Commissioner of Internal Revenue, upon proper proof thereof, to deduct the sum so allowed from any pay which may be due to such Assessor; or the Commissioner, as aforesaid, may direct a suit to be brought in any court of competent jurisdiction against the Assessor or Assistant Assessor in default for the recovery of the amount willfully and corruptly allowed, as hereinbefore mentioned.

Assistant Assessors allowed for postage actually paid, etc.

Proviso.

Compensation of Assessors in California, Oregon, and the Territories.

Proviso.

Accounts of Assistant Assessors, how made out and paid.

Regulations, pp. 234-5.

Appeal.

Amounts corruptly approved by an Assessor to be deducted from his pay.

Suit may be brought for the recovery of such amount.

GENERAL PROVISIONS.

Penalty for
doing business
without a license.

SEC. 24. *And be it further enacted*, That if any person or persons shall knowingly exercise or carry on any trade or business, for the exercising or carrying on of which trade or business a license is required, without taking out such license as is in that behalf required, he, she, or they shall, for every such offense, upon conviction thereof, in lieu of or in addition to other penalties now imposed by law, at the discretion of the court, be subject to imprisonment for a term not exceeding two years.

Sec. 59, p. 40.

Imprisonment.

Auctioneer's license limited to the district where granted.

SEC. 25. *And be it further enacted*, That no auctioneer shall be authorized, by virtue of his license as such auctioneer, to sell any goods or other property in any other district than that in which the license shall have been granted; but lawyers, physicians, surgeons, or dentists, having taken out a license as such, shall not be required to take out any additional license in consequence of practicing their profession within or beyond the limits of the district where licensed.

Lawyers, physicians, etc., not limited.

Licenses may be transferred to other premises.

SEC. 26. *And be it further enacted*, That, upon the removal of any person or persons from the house or premises at which he, she, or they were authorized by license to exercise or carry on any trade or business mentioned in such license, and authorized by the act to which this act is an amendment, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license or otherwise, as the Commissioner of Internal Revenue shall direct, the person or persons so removing, as aforesaid, to any other place, to carry on the trade or business specified in such license at the place to which such person or persons may have removed, for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty, or any fee thereupon, for the residue of such term, and until the expiration thereof: *Provided, always*, that a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on, as aforesaid, shall thereupon be made by and in the name or names of the person or persons to whom such authority, as aforesaid, shall be granted.

Collector's indorsement.

Series I., No. 4;

p. 188.

Series I., No. 5;

p. 143.

Decision No. 103;

p. 272.

Proviso.

Fresh entry to be made.

Vendor of articles named in Schedule C offered for sale after Sept. 30, 1863, deemed the manufacturer, and must affix stamps.

SEC. 27. *And be it further enacted*, That any person who shall offer for sale, after the thirtieth of September, eighteen hundred and sixty-three, any of the articles named in Schedule C of the act to which this act is an amendment, whether the articles so offered are imported or are of foreign or domestic

manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties in said act imposed in regard to the sale of such articles without the use of the proper stamp or stamps as in said act is required.

SEC. 28. *And be it further enacted,* That all medicines, preparations, compositions, perfumery, and cosmetics, intended for exportation, as provided for in section one hundred and nine of the act to which this act is an amendment, in ordered to be manufactured and sold or removed, without being charged with duty, and without having a stamp affixed thereto, may, under such rules and regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses known and designated in treasury regulations as bonded warehouses, class two: *Provided,* such manufacturer shall first give satisfactory bonds to the Collector of Internal Revenue for the faithful observance of the rules and regulations herein provided for, in amount not less than half required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses, class two. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the revenue officer having charge thereof, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such rules and regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of the said act to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from stamp and excise duty. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse, class two, in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty, and the receipt of the officer of the revenue in charge shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer of the customs, be removed in original packages from on ship-board,

Proprietary articles intended for exportation to be manufactured in bonded warehouses, class two.

Decision No. 101; p. 270.

Proviso: Bonds.

Blank Forms, p. 159.

How may be removed without excise or stamp duty.

Articles used in such manufacture exempt from stamp and excise duty.

Imported materials exempt from duty, in what cases.

or from the bonded warehouses in which the same may be, into the bonded warehouse, class two, in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, class two, shall be taken therefrom except for exportation, under the direction of the proper officer of the customs having charge thereof, whose certificate, describing the articles by their marks, or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the Collector of customs in cancellation of the bonds, or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

Officer of the customs in charge of warehouse to give certificate upon removal.

Manufacturer to bear expenses.

Manufactured articles exempt from duty.

SEC. 29. *And be it further enacted*, That spokes, hubs, felloes, grindstones, coke, silver bullion, rolled or prepared for platers' use exclusively; materials for the manufacture of hoop skirts exclusively, and unfitted for other use (such as steel wire, rolled, tempered, or covered, cut tapes, and small wares for joining hoops together); spindles, and castings of all descriptions, where made exclusively for instruments, articles, or machinery upon which duties are assessed and paid, shall be exempt from duty; and all goods, wares, and merchandise, and articles made or manufactured from materials which have been subject to and upon which internal duties have been actually paid, or materials imported upon which duties have been paid, or upon which no duties are imposed by law, where the increased value of such goods, wares, and merchandise, and articles so made and manufactured shall not exceed the amount of five per centum ad valorem, shall be, and hereby are, exempt from duty.

Cloths dyed, etc., prepared into other fabrics, which were removed from place of manufacture prior to Sept. 1, 1862, or have been or shall be imported, to be assessed only on increased value.

Proviso.

Decision No. 85; p. 259.

SEC. 30. *And be it further enacted*, That on all cloths of silk, cotton, or other material, dyed, printed, bleached, manufactured, or prepared into other fabrics, which were removed from the place of manufacture prior to the first of September, eighteen hundred and sixty-two, or which have been or shall be imported, the duty or tax of three per centum shall be assessed only upon the increased value thereof: *Provided further*, that whenever the duty has been assessed, or assessed and collected at the full value thereof upon cloths of silk, cotton, or other material manufactured and removed from the place of manufacture prior to the first of September, eighteen

hundred and sixty-two, or which were imported prior to the passage of this act, and which have been dyed, printed, bleached, manufactured, or otherwise prepared into other fabrics since the said first of September, eighteen hundred and sixty-two, the Commissioner of Internal Revenue, subject to the regulation of the Secretary of the Treasury, shall be, and he hereby is, authorized and directed to remit, refund, and pay back such proportion of said duties as were assessed upon the value of such cloths before the same were so dyed, printed, bleached, manufactured, or otherwise prepared.

Commissioner authorized to refund duties paid upon the value of such cloths.

SEC. 31. *And be it further enacted*, That the Commissioner of Internal Revenue, subject to the regulations of the Secretary of the Treasury, shall be, and hereby is, authorized to remit, refund, and pay back all duties erroneously or illegally assessed or collected, and all judgments or sums of money recovered in any court against any Collector or Deputy Collector for any duties or licenses paid under protest.

Commissioner authorized to refund duties erroneously or illegally assessed, etc., and for moneys recovered against Collectors.

SEC. 32. *And be it further enacted*, That manufacturers of lard oil, lubricating oil, and linseed oil shall be subject to the provisions of the act to which this is an amendment, relating to distillers of spirituous liquors, and designed for the purpose of ascertaining the quantity produced, so far as the same may, in the judgment of the Commissioner of Internal Revenue, and under regulations to be prescribed by him, be deemed necessary.

Manufacturers of lard and linseed oil, etc., subject to the provisions of the act relating to distillers.

SEC. 33. *And be it further enacted*, That the provisions of the act to which this act is an amendment, in relation to returns by manufacturers, and the payment and collection of duties upon manufactured articles, enumerated in section seventy-five of said act, shall be, and hereby are, made applicable to the producers of articles which are also mentioned in said section, and on which taxes are levied.

Producers of articles enumerated in section 75 to make returns.

INSPECTORS OF MANUFACTURED TOBACCO.

SEC. 34. *And be it further enacted*, That there shall be designated by the Collector in every district where the same may be necessary one or more inspectors of manufactured tobacco, who shall take an oath faithfully to perform their duties in such form as the Commissioner of Internal Revenue shall prescribe, and who shall be entitled to receive such fees as may be fixed and prescribed by said Commissioner. And all manufactured tobacco shall, before the same is used or removed for consumption or sale, be inspected and weighed by an inspector, designated as aforesaid, who shall mark

Inspectors of tobacco to be designated by Collector.

Oath.

Fees.

All manufactured tobacco to be inspected before used or removed.

upon the box or other package containing such tobacco, in a manner to be prescribed by said Commissioner, the quality and weight of the contents of such package, with the date of inspection and the name of the inspector. The fees of such inspector shall in all cases be paid by the owner of the tobacco so inspected and weighed. The penalties for the fraudulent marking of any package of tobacco, and for any fraudulent attempt to evade the duties on tobacco, so inspected, by changing in any manner the package or the marks thereon, shall be the same as are provided in relation to distilled spirits by existing laws. That manufactured tobacco may be removed from the place of manufacture for the purpose of being exported, after the quantity and quality to be so removed shall have been ascertained by inspection, according to the provisions of this act, upon and with the written permission of the Collector or Deputy Collector of the district, without payment of the duties thereon previous to such removal, the owner thereof having given bond to the United States, with sufficient sureties in the manner and form and under regulations to be prescribed by the Commissioner of Internal Revenue, and in at least double the amount of said duties, to export the said manufactured tobacco or pay the duties thereon within such time as may be stated in the bond; and all the provisions relative to the exportation of distilled spirits in bond, contained in the act to which this is an amendment, as far as the same may be applicable, shall be applied to the exportation of tobacco in bond: *Provided, however*, that nothing herein contained shall be considered to apply to snuff, fine-cut tobacco, or cigars.

Owner to pay Inspector's fees.

Penalty for fraudulent marking, or fraud in changing marks.

After inspection, may be removed for export, upon written permit.

Bond.

Decision No. 95; p. 266.

Proviso.

DRAWBACK.

Evidence of exportation to entitle to benefit of drawback.

Sec. 116; p. 94.

Bureau at New York to have charge.

SEC. 35. *And be it further enacted*, That the evidence of exportation to entitle to benefit of drawback under the act to provide internal revenue to which this act is an amendment, and the rules and regulations pertaining thereto, shall be the same as those which are now or may be required to entitle the exporter to benefit of drawback under the acts relating to drawbacks of duties on imports, with such other rules and regulations as the Secretary of the Treasury may prescribe; that the bureau in charge of exports for the benefit of drawback under the acts as aforesaid at the port of New York (and at such other ports as the Secretary of the Treasury may designate), shall have charge of the same under the act to which this act is an amendment; that the head of such

bureau shall be invested with the authority and receive the emoluments of a deputy of the Collector of Customs; and that the said bureau shall, under the direction of the Collector of the Customs, embrace the supervision of all exports entitled to remission of duties, or to drawback of duties paid, under the acts above mentioned; the ascertaining and certifying such duties; the taking and cancellation of required bonds; the charge of all export entry papers for benefit of drawback and officers' returns thereon, and of certificates in proof of the landing of such exports abroad: *Provided*, that nothing herein contained shall be construed to change or modify the existing mode of paying the drawbacks and debentures allowed by the laws before referred to.

Proviso.

SEC. 36. *And be it further enacted*, That the Assistant Treasurer of the United States at San Francisco is required, under such instructions as the Commissioner of Internal Revenue shall prescribe, to audit, allow, and pay the accounts for services of the Collectors and Assessors of California, Oregon, and Nevada Territory, subject to the revision of the said Commissioner.

Collectors and Assessors of California, Oregon, and Nevada Territory, how paid.

SEC. 37. *And be it further enacted*, That this act, except where otherwise indicated, shall take effect from and after its passage, and all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed: *Provided*, that the existing laws shall extend to and be in force, as modified, for the collection of the duties imposed by this act, for the prosecution and punishment of all offenses, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in, and re-enacted by, this act.

Act to take effect from and after its passage.

Decision No. 82, P. 257.

Proviso.

Existing laws extended.

SEC. 38. *And be it further enacted*, That from and after the date when this act takes effect, there shall be an allowance or drawback on cordials and other liquors manufactured wholly or in part of domestic spirits, on which a duty shall have been paid equal in amount to the duty paid on such spirits when exported, with such deduction as the Secretary of the Treasury may think reasonable, not exceeding five per centum of the amount of duty so paid, the amount to be ascertained in the manner and under the regulations prescribed in section one hundred and sixteen of the act to which this is additional, and the same to be subject to all the

Drawback on cordials and liquors manufactured wholly or in part of duty paid domestic spirits.

Proviso.

provisions of said section applicable thereto : *Provided*, that no such allowance shall be made unless the value of the spirits used in such manufacture shall exceed one half of the whole value of the article manufactured, as aforesaid.

GALUSHA A. GROW,
Speaker of the House of Representatives.

SOLOMON FOOT,
President of the Senate pro tempore.

APPROVED March 3, 1863.

ABRAHAM LINCOLN.

[SERIES I., NO. 4.]

[Series I., Nos. 1 and 2, are both revised and included in this number.]

SCHEDULE
OF
BLANK FORMS AND INSTRUCTIONS
TO ASSESSORS AND COLLECTORS.

No. 1. *Quarterly Returns of all Insurance Companies (except Life) of Premiums and Assessments received.*

This blank is sent to Assessors for distribution *only*. The return and payment are to be made to the Commissioner of Internal Revenue.

No. 2. *Quarterly Return by Railroad Corporations of Interest and Dividends, with the Amount of Tax withheld.*

To be rendered January 1, April 1, July 1, and October 1. Other directions same as No. 1.

No. 3. *Manufacturers' Monthly Return.*

To be obtained by the Assistant Assessor, entered upon his Assessment Book, and returned to Assessor on his list, No. 23.

No. 4. *Monthly Returns by Railroads, Steamboats, and Ferry-boats.*

Same as No. 3.

No. 5. *Monthly Return by Auctioneers.*

Same as No. 3.

No. 6. *Quarterly Returns by Banks, Trust Companies, Savings Institutions, and Insurance Companies, of Dividends, etc.*

Same as No. 2.

No. 7. *Quarterly Returns of Receipts for Advertisements.*

Same as No. 3.

No. 8. *Monthly Returns of Slaughtered Animals.*

Same as No. 3.

No. 9. *Monthly Returns of Gross Receipts of Bridges.*

Same as No. 3.

No. 10. *Returns by Paymasters, etc.*

(For distribution only.)

No. 11. *Application for License.*

In this blank the name of the firm, if more than one person is interested, and the name and residence of each member of the firm, must be written.

This form of application is designed for every form of license authorized, and in order to fill the blank properly, it will be necessary for the Assistant Assessor to consult the law, Section 58.

One Application only is necessary in each case. This is to be returned to the Assessor and by him to the Collector. The Application must also be entered upon the Assistant Assessor's Book, and returned to the Assessor in due course of business. *All Applications for License must be made to the Assessor or Assistant Assessor.*

No. 12. *Notice by Manufacturers.***No. 13. *Form of Book to be kept by Distillers.***

Collectors will require every distiller to provide himself with a book, in which he must each day make the entries required by the law. The book is to be kept under the direction of Collectors, but open for the examination of Assessors and their Assistants, and the Assessor or Assistant Assessor is required to visit each distillery in his District once in thirty days at least.

The distiller is expected to account for each day, and especially, if the distillery is not running, the reason should be given under the head of remarks.

The Collector, or his Deputy, must satisfy himself that the accounts are accurately kept.

No. 14. *Distillers' Tri-monthly Account.*

To be rendered to the Collector, or his Deputy, tri-monthly, and tax paid.

No. 15. *Distillers' Monthly Abstract.*

This Abstract the Assistant Assessor is required to obtain, and enter the same in his Assessment Book. [See Addenda, p. 142.]

No. 16. *Distillers' Receipt Books.*

All receipts granted to parties paying taxes on distilled spirits must be taken from these books, and on no account whatever is a receipt to be given on loose paper.

The receipts to be carefully numbered, and the particulars thereof to be duly noted in the margin of the book, which will be required hereafter by the Commissioner.

No. 17. *Form of Book to be kept by Brewers.*

Same as No. 13.

No. 18. *Brewers' Monthly Account.*

To be rendered to the Collector, or his Deputy, and tax paid.

No. 19. *Brewers' Monthly Abstract.*

Same as No. 15.

No. 20. *Brewers' Receipt Book.*

Same as No. 16.

No. 21. *Assessor's Monthly Abstract.*

This account is to be rendered by the Assessor to the Commissioner of Internal Revenue as soon as possible after the first day of each month, showing the amount assessed on each article and occupation, and returned by list to the Collector of his District, and by him receipted for, during the preceding month. Great care must be taken to have this account correct.

No. 22. *Collector's Monthly Abstract.*

This account is to be rendered by the Collector to the Commissioner of Internal Revenue as soon as possible after the first day of each month, showing the amount *collected* on each article and occupation during the preceding month, and also the amount otherwise accounted for.

No. 22½. *Collector's Detailed List.*

This account is to be rendered at the same time with the Monthly Abstract, and must contain the names of the parties from whom taxes have been collected, and the sums collected from each during the preceding month, specifying every subject of duty or taxation, and the rate and amount of tax collected thereon. The aggregate of this list must agree with the aggregate of the Monthly Abstract.

No. 23. *Assessor's Alphabetical List.*

This is a copy of the Assistant Assessor's Book, and by him returned to the Assessor, as per Section 14.

This blank is also to be used by Assessors in making out the lists required by Section 16. Under this section the Assessor will make three lists in detail, which must contain the names of the parties assessed, and the sums payable according to the provisions of the revenue law upon every subject of duty or taxation in and for his Collection District, one of said lists to remain with the Assessor, and be open to the inspection of any person who may apply to inspect the same, one to be delivered to the Collector of his District to enable him to collect the taxes therein assessed, and one to be forwarded immediately to the Commissioner of Internal Revenue. The aggregate amount of taxes returned to a Collector, on such lists, in any one month, must agree with the aggregate of the Assessor's Abstract for the same month, as rendered on form No. 21.

Each Collector, on receiving lists as aforesaid, shall subscribe on two of the same a receipt, in the following form :

I hereby acknowledge the receipt of a list of taxes assessed by and under the authority of _____, Assessor for the District of _____, of which the foregoing list is a copy, amounting in the aggregate to _____ dollars.
 Date. _____, Collector.

In addition to the above, the Assessor and Collector must both subscribe to the aggregate list to be made on form No. 23½, which must be transmitted by the Assessor to the First Comptroller of the Treasury, at Washington, D. C.

No. 23½. *Aggregate Lists of Taxes Assessed and Returned to Collector to be forwarded to the First Comptroller.*

See No. 23.

No. 24. *Income Return.*

Same as No. 3.

No. 25. *Form of Book to be kept by Coal-oil Distillers.*

Same as No. 13.

No. 26. *Coal-oil Distillers' Tri-monthly Account.*

Same as No. 14.

No. 27. *Coal-oil Distillers' Monthly Abstract.*

Same as No. 15.

No. 28. *Oaths of Assessors and Assistant Assessors.*

The oath of each Assessor and Assistant Assessor should be returned to the Collector of the District, and by him be transmitted to the Commissioner of Internal Revenue.

No. 29. *Invoice of Fermented Liquor, and Permit to Remove the same.*

In this blank the place to which liquors are removed should be stated with great distinctness and particularity.

Three copies of invoice and permission for removal should be made, the first marked "original," for the party owning the liquor; the second marked "duplicate," which should be immediately transmitted to the Collector to whose District the liquor is removed; the third marked "triplicate," which should be transmitted to the Assessor of the same District, who will enter it on his list (No. 23) as a charge against the Collector.

These blanks, when signed by the Collector, should severally bear the impression of his official seal.

No. 30. *Distillers' Bond.*

The penal sum named in the bond should be twice as great as the probable amount of the monthly tax.

The Collector should be satisfied that the sureties are sufficient to justify in the full sum named in the bond.

The penal sum in the bond may be increased, from time to time, if deemed necessary.

No. 31. *Invoice of Oil or Spirit removed for Export.*

This blank is designed to meet cases in which spirits are removed for export, before as well as after being converted into alcohol. The blank may be so filled as to authorize re-distillation before exportation.

It will also meet the case of oil removed for exportation. Two blanks to be used for each case, one marked "original," which must be attached to the bond (No. 32). The other marked "duplicate," to be delivered to the party. These blanks, like No. 29, should bear the Collector's official seal.

No. 32. *Bond to Export Spirit or Oil.*

The penal sum named in this bond must be at least twice the amount of tax, and the sureties must be able to justify in the full amount named.

No. 33. *Bill of Lading for the Removal of Spirit.*

Five to be used in each case—one to the distiller, one to the master of the vessel, two for the Collector shipping the spirit, one of which should be transmitted to the Collector to whose District the spirit is removed, and the other forwarded to the Commissioner of Internal Revenue.

No. 34. *Oath by Manufacturers of Articles subject to Stamp Tax.*

Every Assessor will be required to obtain this oath from each manufacturer as often as once a month, and transmit it to this office.

No. 35. *Return of Legacies or Distributive Shares of Personal Property.*

No. 36. *Quarterly Return by Canal and Turnpike Companies of Interest and Dividends, with amount of Tax withheld.*

To be rendered January 1, April 1, July 1, and October 1. Other directions same as No. 1.

No. 37. *Monthly Return of Express Business.*

Same as No. 3.

No. 38. *Semi-annual Return by Banks, etc., of average Amount of Circulation of Notes or Bills as Currency, etc., as Deposits.*

Other directions same as No. 1. [For Nos. 39, 40, 41, see p. 142.]

Assessment Books.

These books are to be carried through the District by the Assistant Assessor, the assessment recorded at the place and time as made,

and the signature of the party assessed to be obtained in the column provided for that purpose. This is deemed a much more expeditious and safe manner of making assessments than to require the lists to be made as provided in Section 8. When any person has signed the Assessor's book, thereby agreeing to the record made therein, the entry becomes *his list* within the meaning of the law. There are, however, various lists and returns which are required to be made and sworn to by manufacturers and others. All such lists and returns must be copied into the assessment book. When this is done, the signature and oath of the party to the list is sufficient, without another signature in the book, reference being made to the list in the column intended for signature.

All assessment of taxes which are to be paid within the District where assessed should be entered in this book. A separate record should be kept of lists transmitted to other Districts for collection; and any Assistant Assessor receiving a list or lists from a Collection District other than his own, as provided in Section 16 of the revenue law, shall enter said lists upon his assessment book, to the end that it may be returned to the Assessor, and charged against the Collector of the District wherein the tax is to be collected.

Licenses.

A charge is made against the Collector for the number of licenses sent. Care should be taken that the margin of the book contains an exact transcript of the license issued.

The book, while in use, should be kept in a secure place, the margins preserved with great care, that they may, when all the licenses shall have been issued, be returned to the office of the Commissioner of Internal Revenue, and the license account balanced.

All licenses must be issued by the principal Collector, from whose hands the deputy receives them, properly filled up, signed, and sealed, and delivers them to the parties therein named, upon payment of the proper tax.

Transfer of Licenses.

When a person holding a license desires to change his place of business, he must apply to the Assessor of the District in which his license was granted, for permission to remove the business to another part of the District, or to another District; in either case, stating specifically the place and premises to which he intends to remove. If satisfied of the applicant's *bona fide* intention to remove, the Assessor will certify the facts to the Collector who granted the license, and will at the same time make an entry of the facts against the name of the person in his License Record.

The Collector, upon receiving this certificate, will indorse on the

license permission to remove, as follows: "Permission is hereby given to the within named A B to remove from the premises within described to , and to carry on the trade [or profession, or business] specified in the within license, at said described place or premises, during the residue of the term for which the within license was originally granted;" and the Collector will make an entry of the indorsement, in brief, in his License Record.

If the holder of the license removes to another District, he must present his license, properly indorsed, to the Assessor of that District, who will make an entry of the same in his License Record.

Assessors and Collectors must use due precautions to prevent persons from carrying on the same business in different places under one license. [See Addenda, p. 142.]

Various Matters.

The alphabetical list of the May assessment must be made out by the Assistant Assessor, and delivered to the Assessor on or before the 30th day of that month, in all cases where possible.

The Assessor will divide his District into a convenient number of divisions, so that the Assistant Assessor for each division may make his returns within the periods prescribed by the law and the regulations of this office, as communicated by the Commissioner from time to time.

The Assistant Assessor will assess the annual tax as on the first day of May, without regard to the time when the assessment may be actually made.

The tax on manufactures will be assessed and paid in the Collection District where the manufactory is situated, unless otherwise provided in the law, and all official notices shall be served upon the treasurer, president, agent, or owner, and demands for taxes may be made upon either.

The returns of railroads (of receipts for transportation, etc.), bridges, ferry-boats, and express companies, should be made at their principal office or place of business.

Where several railroads are so united as to have but one office, the return may be made on the entire line at such office—although some of the roads may be located wholly or in part within other Collection Districts.

Manufacturers will be required to make monthly return within ten days after the first day of each and every month. The Assistant Assessor will make return thereof to the Assessor within five days thereafter, and the Assessor shall, on or before the twentieth day of each and every month, make return to the Collector, and as otherwise provided, of all assessments upon manufacturers within his District for the preceding month; and the Collector shall make collection thereof on or before the last day of the same month.

Assessors and Assistant Assessors are referred to Section 74 for rules to be observed in estimating the value of property.

Collectors will receive the tax payable on passports, and grant a receipt therefor, conformably to the provisions of the 87th section. He will also transmit a copy of said receipt, marked *duplicate*, to the Assessor of his District, that the amount may be duly returned on the Assessor's list, and receipted for by the Collector the same as in the case of taxes assessed.

Collectors and Assessors will be allowed necessary and reasonable charges for stationery and blank books used in the performance of their official duties.

All correspondence with this office must be conducted on uniform paper, letter size, and must bear at the head the name of the town or city, county, and State or Territory in which the writer resides, and after his signature the office of the writer, whether Assessor or Collector, with the number of his District, and the State in which it is situated. All letters to be inclosed in an official envelop, and plainly addressed to the Commissioner of Internal Revenue, Washington, D. C.

The number of the District, and the State or Territory wherein situated, must invariably appear upon all receipts and other documents issued by either Assessors or Collectors.

All lists, accounts, and returns made to Assistant Assessors and Deputy Collectors must be folded, indorsed, and filed in a uniform manner, and at the expiration of each and every month delivered over to their respective principals, who shall carefully preserve the same, subject to the order of the Commissioner of Internal Revenue. All books used by subordinates in the discharge of their official duties shall be kept in a neat and proper manner, and when full, delivered over in the same manner.

Every Collector must provide himself with an official seal, circular in form, and about one inch in diameter, which should have engraved thereon his name, *Collector Internal Revenue*, the number of his District, and the State or Territory where situated.

Each Collector will appoint as many Inspectors of spirit and coal oil as are required in his District, and report their names to the Commissioner of Internal Revenue for approval. Each Inspector, before entering upon his duties, should subscribe and swear, or affirm, before some competent magistrate, to the following oath: "I, A B, do swear (or affirm, as the case may be) that I will, to the best of my knowledge, skill, and judgment, diligently and faithfully execute the office and duties of Inspector of spirits and coal oil, liable to a tax under the excise laws of the United States, without favor or partiality, and that I will do equal right and justice in every case in

which I shall be called upon to act;" in addition, every Inspector must take the oath of allegiance, which oaths or affirmations shall be filed with the Collector of the District wherein the Inspector is appointed.

The Collector will establish the fee per gallon for inspection to be paid by the distiller or manufacturer; but the rate so established must be sanctioned by the Commissioner of Internal Revenue.

All spirit distilled shall, before the same is used or removed from the premises of the manufacturer, be inspected, gauged, and proved by Inspectors appointed, as aforesaid, for the performance of such duties, who shall mark upon the cask, or other package, containing such spirit, the quantity and proof of the contents of such cask or package, with the date of inspection and the name of the Inspector. And all coal oil shall in like manner be inspected, gauged, and marked, with the number of gallons contained in each cask or package, the date of inspection, and the name of the Inspector; with this addition, that oil produced from coal exclusively shall be so designated by the letter A, and oil produced from coal and other bituminous substances, by the letter B.

Inspectors shall, at the request of the owner of any spirit or coal oil, weigh each cask or package by them inspected, and mark thereon the weight; provided, that all such weighing and marking shall be at the expense of the person making the request.

The duty on distilled spirits below proof must be collected at 20 cents per wine gallon, the same as if it were first proof.

The duty on distilled spirit above first proof must be collected on the basis of first proof.

RULE.

To find the number of gallons of first proof in any quantity of spirit above first proof, multiply the number of gallons of the latter by its excess above proof, and divide the product by 50; the quotient will give the number of gallons to be added to the actual quantity of liquid.

EXAMPLE.

In 570 wine gallons of 68° strength (18° over first proof), how many proof gallons?

570	
18	
<hr style="width: 100%;"/>	
4560	570 wine gallons.
570	205½ gallons over proof.
<hr style="width: 100%;"/>	
50)10260	775½ gallons first proof.
<hr style="width: 100%;"/>	
205½	

The term first proof, used in these instructions, is that proof of a liquor which corresponds to 50° of Tralles' centesimal hydrometer, at the temperature of 60° of Fahrenheit's thermometer; and in reducing the temperatures to the standard of sixty, the table of commercial values contained in the manual for inspectors of spirits, prepared by Professor McCulloh, under the superintendence of Professor Bache, and adopted by the Treasury Department, shall be used and taken as giving the proportions of absolute alcohol in the liquids gauged and proved by Inspectors under the Excise Law.

Collectors are especially charged with the duty of enforcing these regulations with regard to the inspection of spirits.

Collectors may, at their discretion, extend the time prescribed in the bond for the exportation of spirits for an additional period of not exceeding sixty days.

Drawback.

The Act of March 3, 1863, provides that all claims for drawback on merchandise exported, on which the internal duties have been paid, must be made through "the Bureau in charge of exports for the benefit of Drawback," at the port of New York, and at such other ports as may be hereafter designated. Claimants for drawback will not be required to proceed under this method until some time in May.

JOSEPH J. LEWIS,

Commissioner Internal Revenue.

TREASURY DEPARTMENT,

Office Internal Revenue, April, 1863.

ADDENDA (See No. 15, p. 134).

He will also ascertain whether the distiller has, during the preceding month, paid any duties on spirits bonded for exportation, and the amount, if any, must be entered in the Assessment Book.

(See page 137.)

No. 39. *Application for Permit to Remove Tobacco under Bond for Exportation, with Oath of Inspector.*

No. 40. *Bond to Remove Tobacco for Exportation.*

No. 41. *Permit to Remove Tobacco for Exportation.*

For regulations in reference to Nos. 39, 40, 41, see Decision No. 95.

(See page 139.)

Endorsements upon licenses under Sec. 63 of the Act of July 1 1862, must be made in a manner similar to the above.

[SERIES I., No. 5.]

[Series I., No. 3, is revised, and included in this number.]

INSTRUCTIONS

TO

ASSESSORS AND COLLECTORS.

INSTRUCTIONS TO ASSESSORS AND COLLECTORS IN REFERENCE TO
THE ASSESSMENT AND COLLECTION OF TAXES, AND PROSECUTIONS
FOR FINES AND PENALTIES.

IN answer to the various questions addressed to the Office of Internal Revenue in reference to the assessment of taxes, and the modes of proceeding for the collection of the same, and for the enforcement of fines, penalties, and forfeitures, the Commissioner has revised and modified the Instructions heretofore embraced in Series I., No. 3.

TO ASSESSORS.

I.—ANNUAL LISTS.

The Annual List is composed exclusively of the taxes imposed on Licenses, on the articles named in Schedule A, and on Annual Incomes. The Monthly Lists for May, such as manufactures, slaughtered animals, etc., must not be included in the Annual List, but must be returned as usual and within the proper time. If any delay is necessary, it is better to delay the Annual Lists than the Monthly.

1. LICENSES.

By the terms of Section 15 of the Act of March 3, 1863, all persons liable to license duty, under the Excise Laws, whether holding unexpired licenses or not, should be returned in the Annual List of May, 1863. The manner in which this section is to be construed, and its operation and effect generally, are clearly indicated in Decision No. 94, which reads as follows:

“All licenses granted on applications made prior to March 3d, 1863, will be issued in accordance with the provisions of the Act of July 1st, 1862.

“All licenses granted on applications made subsequent to March 3d, 1863, will be dated on the first day of the month in which they

are issued, and will expire on the first day of May next succeeding. If, however, the applicant was liable to assessment at a time prior to the date of his application, and subsequent to March 3d, 1863, the license will be issued to cover the period of such liability, and the assessment made will be of a ratable proportion of the annual amount of duty imposed on such license.

"On the first Monday in May, 1863, all unexpired licenses will be assessed in a ratable proportion from the time when they expire to the first day of May, 1864, and the new license will state that the licensee is authorized to transact the business named therein, from the date of the expiration of the existing license to the said first day of May, 1864.

"If any person having an unexpired license on the first day of May next, shall be assessed therefor until the first day of May following, and such person shall cease to transact the business contemplated by such license, at or before the time of the expiration of the first-named License, the amount assessed for the continuance of such license may be remitted or refunded, agreeably to the provisions of Decision No. 90."

To these instructions it may be well to add, that if persons holding unexpired licenses wholly refuse to apply, as required by said Section 15, it may be doubted whether they can be legally assessed under Section 11 of the Act of July 1, 1862, and the fifty per centum be added, and therefore Assessors are advised not to make that addition.

Applications for licenses should in all cases be returned promptly to the Collectors for collection. It may be useful to Assessors, as well as Collectors, to be informed, that no delay in the collection of such license duties should be given on the ground that the applicants have a right to be heard in the Assessor's Court of Appeals, unless it is apparent that an error has been made in the assessment. And those who, having applied, refuse to take and pay for licenses when tendered, are liable to prosecution for the penalty prescribed in Section 59, and also to the penalty of imprisonment, under Section 24 of the Act of March 3, 1863, as well as those who do not apply for the licenses which their business may require.

It is held that licenses can not legally be returned in Monthly Lists, unless the assessment is made and proceeded with precisely as is required in the case of the Annual List. But to avoid the delay and expense of that course, it has been deemed wise to receive applications for licenses when made voluntarily, and return them in Monthly Lists, dating them from the time the liability of the licensees began. And those who refuse or neglect to make such application are liable to be prosecuted under Section 59, and for the penalty of \$100 under

Section 11 (which penalty is held to apply to persons who commence business after the Annual Assessment, as well as to those who were in business at that time). The penalty of imprisonment may also be enforced in such cases. But licenses returned in Monthly Lists can not, of course, be assessed under Section 11, nor can the ten per centum prescribed by the amendment to Section 19 be added to the license tax. Those persons, however, who voluntarily apply and are returned in Monthly Lists, are not entitled to any specified time in which to pay.

It is held, under Section 26 of the Act of March 3, 1863, that licenses may be transferred not only from one place to another in the same District, but also from one District to another; and in either case the Collector who granted the license must indorse upon it a permission to the holder to remove to his new premises, which must be named in the permit, and also entered in the Collector's License Record. In case of removal to another District, the license must be presented to the Collector of that District, who will enter a memorandum of the same on his License Record.

2. ARTICLES IN SCHEDULE A.

The tax on all articles named in Schedule A must be assessed and returned in the Annual List for May, 1863, whether such articles were assessed in the Annual List of September, 1862, or in any Monthly List since then, or not. It is understood that such first assessment was for the year ending May, 1863.

Assessors will observe the amendments to Section 77.

If articles in Schedule A are omitted in the Annual List, they can not legally be returned in any Monthly List; yet the owners would be liable to the penalty of \$100, under Section 11, for failing or neglecting to make returns, and they would doubtless in all cases prefer to pay the tax on a Monthly List to prosecution for the penalty.

3. ANNUAL INCOME.

Section 6 of the Act of July 1, 1862, expressly requires that "A list of the amount of annual income" shall be returned to the Assistant Assessor, and included in the Annual List. The provisions of Section 92, in regard to the assessment and time of payment of this tax, must be construed accordingly. Assessors, therefore, in preparing the Annual List, will take the regular course prescribed in Sections 6, 7, 14, 16, and 18 of the Act of July 1, 1862.

For full directions in regard to the assessment of the Income Tax, Assessors are referred to the Instructions prepared and issued from this Office. (Page 298.)

Section 93 is construed, in connection with Sections 9 and 11, as

follows: If a person neglect or refuse to make such return of his annual income as the law requires, he may be assessed for the same under Section 11, and fifty per centum added; but if he make a return, the Assistant Assessor or Assessor may, if he shall be satisfied that the same is under-stated, increase the amount of the list or return. This increased list may be modified upon the oath of the party, and exemption may be obtained in certain cases, upon oath, as prescribed in the proviso to said Section 93.

4. ASSESSMENT OF ANNUAL TAXES UNDER SECTION 11.

When an assessment of any annual tax—on articles in Schedule A, on annual incomes, or for licenses—shall have been made under Section 11, upon neglect or refusal to return the list or make the application within the time required, the fifty per centum penalty prescribed by said section must be added, and can not be remitted, after appeals are heard, either by the Assessor or Collector. In cases of manifest error or illegality, however, assessments may be remitted upon appeal to the Commissioner. [See Addenda, p. 155.]

II.—MONTHLY LISTS.

As the duties on distilled and fermented liquors, and all taxes which are payable monthly or quarterly, except manufactures, are required to be paid to the Collector at the time of rendering the account, special directions in regard to such are given in the instructions to Collectors.

1. ASSESSMENT OF MONTHLY TAXES UNDER SECTION 11.

It is held that the duties on liquors and manufactures are not to be assessed under Section 11; but in all cases of neglect or refusal to make out and return lists as required in Sections 76 (auction sales), 79 (slaughtered animals), 80 (receipts of railroads, etc., for transportation, etc.), 81-3 (dividends), 88 (advertisements), and 112 (legacies, etc.), of the Act of July 1, 1862, and also in Sections 8 (canal and turnpike companies), 9 (gross receipts of ferry boats), 10 (gross receipts of express companies), and 14 (banks, etc.), of the Act of March 3, 1863, the assessment may be made as directed in Section 11, and fifty per centum added to the amount of the items thereof.

2. ASSESSMENTS UNDER SECTIONS 9 AND 27.

Section 9 is construed to apply not only to the Annual List, but to all the lists (including manufacturers' monthly returns) required under the Excise Laws; and in all cases where there is good reason to suspect under-valuation or under-statement in the lists as re-

turned, the Assessor or Assistant Assessor may proceed under this section.

It is suggested that in all cases where there is good reason to doubt the correctness of returns, the good faith of those who make them may be tested by demanding an inspection of their accounts, under Section 27.

3. REFUSAL TO VERIFY RETURNS.

In all cases where parties refuse to verify their lists by oath or affirmation, as may be required by law, the unverified lists which may be offered can not be accepted as returns, but may be used as a basis for an estimated assessment. And the parties who so refuse should be proceeded against as the law directs in each case.

4. MANUFACTURERS' RETURNS.

If there is reason to believe that a manufacturer has made false returns, the goods so undervalued, if in his possession for the purpose of being sold, may be seized under Section 114.

It is also held that when there is reason to suspect that manufacturers' returns are false or fraudulent, Assessors have the right to hold the lists, and assess the taxes under Section 72, upon such information as they may have, giving the parties an opportunity to correct their returns if they see fit to do so.

Another course is provided by law. Section 68 requires the manufacturer to make a monthly return of his products and sales. If he does not make a full and true return, even though his statement is sworn to, he does not comply with the law, and his failure is good cause for the seizure and forfeiture of all his manufactures liable to be assessed, substantially in manner as detailed in Section 70. And this seizure may be made without a previous assessment, and is especially applicable to cases where there is reason to suspect that manufacturers are making, or are about to make, a fraudulent removal of their taxable manufactures. Care, however, should be taken to obtain sufficient proof to sustain the case. But when it is not important to save time, it may be well to assess the taxes under Section 72 before the seizure is made.

If it should be deemed advisable to go back of former suspected lists, manufacturers may be assessed under Section 9 for the full amounts that ought to have been returned by them each month—the Assessor taking care to state, in the new list, the return that was actually made each previous month, that there was good reason to believe that such return was an under-statement, and that, therefore, he entered upon the premises (if that be necessary), and made the lists according to the best information that could be obtained.

If the amount returned by the parties in the first place has been paid to the Collector, then, of course, he will credit such payments on the new or corrected lists, and send the proper vouchers to this Office explaining the transaction. But if they have not been paid, then the full amount of the corrected lists must be collected, and vouchers accounting for the non-collection of the understated or fraudulent returns must be transmitted to this Office.

The attention of Assessors is directed to Section 33 of the Act of March 3, 1863, extending to producers the provisions of Section 75, relative to manufacturers.

5. DISTILLERS' AND BREWERS' RETURNS.

Distillers and brewers are required once a month, upon the request of the Assessor or Assistant Assessor, to furnish an abstract from their books showing the amount of liquor distilled, or made and *sold*, or removed for consumption or sale, during the preceding month. If no liquor is sold, or removed for consumption or sale, no abstract can be required, but an examination of the books may be demanded, and Assessors are advised to compare notes with Collectors monthly in regard to the returns of all distillers and brewers in their District.

6. ENTRY OF PENALTIES.

In all cases where Assessors add a penalty to the amount of tax assessed, the amount of such penalty must be entered in a separate column in the Monthly Abstract, under an appropriate heading, distinct from the tax to which it is added.

TO COLLECTORS.

I.—GENERAL PROVISIONS.

The principal "general provisions" of the Excise Laws are contained in Sections 6, 7, 8, 9, 11, 15, 19, 20, 21, 27, 28, 31, 35, and 114 of the Act of July 1, 1862, and the first part of Section 1 (amending Section 19) and Section 15 of the Act of March 3, 1863. Special attention has already been directed to Section 114, under which persons having taxable property in possession for the purpose of being sold in fraud of the law may be summarily dealt with.

Section 31 is the general enabling clause of the Excise Law. It authorizes suits for the collection of taxes, and prosecutions for fines,

penalties, and forfeitures, to be brought by the Collector, or the Deputy Collector, in the name of the United States, or of the Collector of the District, in any circuit or district court of the United States, or in any other court having competent jurisdiction.

It was, doubtless, the intention of Congress, by this section, not only to authorize the collection of taxes (without any penalties attached) by civil suits in State courts, but also to confer upon State courts and magistrates, or justices of the peace, jurisdiction over the penal clauses of the Excise Law. But, whatever may be the correct opinion in regard to the first point, it appears to be the accepted doctrine on the second point, as laid down by the Supreme Court of New York, in the case of the *United States vs. Lathrop*, 17 John. R., 4, 261, that "the courts of this State have no jurisdiction over the penal laws of the United States; nor can such jurisdiction be conferred by Act of Congress." It is understood that this decision has never been reversed by the courts of New York, nor by the United States Courts, and therefore Collectors of Internal Revenue have been instructed that all suits and prosecutions under the penal clauses of the Excise Laws must be brought in courts of the United States.

Whenever a Collector has occasion to commence proceedings for the recovery of sums due on assessments or on penalties, he will report the same to the United States District Attorney for the district, whenever the office of such attorney is not too remote to permit the reference of the case to him.

When a consultation can not be had with the district attorney without great inconvenience, the Collector is authorized to employ counsel to initiate such proceedings as may be necessary, who will report to the district attorney.

The proceedings will, in all cases, be commenced in the name of the United States, and in the District or Circuit Court of the United States, and the management of every cause so commenced will be intrusted to the district attorney for the district.

II.—COLLECTIONS.

The taxes on the Annual, Monthly, and other Lists, are to be collected in the manner following, viz.:

1. THE ANNUAL LIST.

A strict and literal construction of Section 19, Act of July 1, 1862, would perhaps require the Annual Collection List of a District, when fully completed, to be advertised as a whole, and not in parts. It is held, however, that an advertisement in any county, giving notice to

the taxpayers of that county, that the Annual List for the District has been received, and that the taxes must be paid at specified times and places in said county, is a sufficient compliance with the law.

Deputy Collectors, as well as Collectors, may give notice that duties "have become due and payable, and state the time and place at which they will attend," etc., and may themselves attend at the time and place in person.

Collectors may give notice that they will receive taxes in person at several different places, at different times, in each county, or by themselves and deputies at different places at the same time.

The list must be advertised within ten days after it is received from the Assessor, and the notice may be limited to ten days after the first day on which it is published and posted.

If the taxes embraced in the Annual List are not paid within the time specified in the advertisement and four posted notifications (Sec. 19), ten per centum must be added thereto (except to the tax on Annual Income).

And within *twenty days* after such default or neglect to pay, it is the duty of the Collector or Deputy Collector to make demand for the tax and ten per centum additional in the manner hereinafter described. Collectors will observe that this demand may be made on *any day within* the twenty days, and if payment is not made within ten days after the demand, distraint may be made as herein-after directed.

The Ten Per Centum Penalty.

The ten per centum penalty, prescribed in Section 19, attaches only to the lists of which notice is given by advertisement and four posted notifications; none but Annual Lists are required to be advertised in that manner; and no extra per centum is to be added to Monthly, Quarterly, or other Lists, except as specially provided in Sections 46, 55, 80, 88, and 92 of the Act of July 1, 1862. The penalty *must* be added when incurred.

The Tax on Annual Income.

The duties on Annual Incomes are due and payable on or before the 30th day of June. If unpaid for thirty days after the 30th of June, and for ten days after demand thereof (which demand must be made after the expiration of said thirty days), *five* per centum is to be added. And the Collector or Deputy Collector must immediately certify the facts to the Commissioner of Internal Revenue, who will thereupon issue a warrant by virtue of which a levy will be made as directed in Section 92.

2. MONTHLY AND OTHER LISTS.

1. MONTHLY LISTS OTHER THAN MANUFACTURERS'.—For the sake of convenience and uniformity it was prescribed in Series I., No. 2, that all Monthly Lists (excluding liquors) should be returned to the Collector on or before the 20th day of each month in which they are returnable, and that the taxes should be collected on or before the last day of the same month. But, in fact, under Section 76 (Auction Sales), 79 (Slaughtered Cattle, etc.), 80 (Receipts of Railroads, etc., for Transportation, etc.), and Sections 9 and 10 of the Act of March 3, 1863, the taxes are required to be paid to the Collector at the time of rendering the Monthly List. If they are not then paid, the persons owing the same are liable to distraint without further notice. And they also immediately incur the penalties severally prescribed in those Sections, which may be sued for under Section 31.

Yet, under the instructions above alluded to (Series I., No. 2), which have been republished as No. 4, ten days are allowed, after the lists are received, for the payment of the monthly taxes, as in the case of manufactures. And it is presumed that in a large majority of cases no detriment would arise from granting this time. But Collectors should always exercise their discretion in the matter, and must bear in mind that if the duties are not paid within the ten days (when that time is given), distraint may be made without further notice or demand.

In the case of the tax on receipts of railroads, etc. (Section 80), and the tax on ferry-boats and express companies (Sections 9 and 10, Act March 3, 1863), if there is neglect or refusal to pay, within five days after demand, the duties which the Assessor has been obliged to assess on account of neglect or refusal to return the list as required, *five* per centum must be added, and collected by distraint, if necessary. But when the lists are properly returned, and there is default in payment, the delinquent may be distrained without further notice.

2. MANUFACTURERS' MONTHLY LISTS.—In case of neglect or refusal to pay the taxes on manufactures (Sections 68-75), demand *should* be made, within the last ten days of each month, on the person, or by leaving a written or printed demand at the house, etc. If not made within that time, it may be made as soon as convenient thereafter. And if the taxes are not paid within ten days after demand, the amount of such duties is to be levied upon the real and personal property of any such delinquent manufacturer (Section 69), and such duties, and the expenses of levy, are a lien in favor of the United States upon the real and personal property of such person

from the day prescribed for payment, to be enforced by distraint, as hereinafter directed.

When the Lien on Manufactures takes Effect.

The last day of each month in which the returns are or should have been made, is the day "prescribed" on which the lien given in Section 69 takes effect.

Forfeiture of Manufactures.

Under Section 70, in case the duties on manufactures are not paid after ten days' demand, as above stated, "the goods, wares, and merchandise manufactured and *unsold* by such manufacturer" are forfeited to the United States; and after forfeiture is declared, may be sold, disposed of, or turned over to the use of the Government.

Articles declared Forfeited to be Sold.

All such forfeited articles must be sold at public auction, unless the Collector is of opinion that they will be of use to the Government, in which case the facts should be reported to the Commissioner, and further instructions awaited.

For remarks on the proceedings under Sections 71 and 72, see foregoing instructions to Assessors, page 147.

3. QUARTERLY AND OTHER LISTS.

The taxes on dividends (Sections 81 and 82 of the Act of July 1, 1862, and 8 and 14 of the Act of March 3, 1863), are payable directly to the Commissioner of Internal Revenue.

The duties on advertisements (Section 88) are payable to the Collector *quarterly*. If unpaid for more than thirty days after they are payable, add *five* per centum to the amount, and distrain under Section 19.

The duties on legacies, etc. (Section 112), if not paid when due, may be collected by distraint, under the general provisions, whenever default is made.

4. TAXES ON LIQUORS AND OILS.

The duties on liquors, and lard, lubricating and linseed oils, must be collected, in case of default, as directed in Sections 46 and 55.

In case a Distiller or Brewer neglects to keep books and make returns, as required in Section 54, or neglects or refuses to do, or cause to be done, anything required of him by law, the Collector will proceed to seize the distillery or brewery, within thirty days after the cause for seizure may have occurred, and enforce the forfeiture by a proceeding *in rem*, as directed in said section. This must

be specially noted, as there is no provision authorizing the duties to be assessed on distillers and brewers, as in the case of manufacturers, and the above proceeding is the only one provided in such cases of default or neglect.

III.—DEMANDS.

1. DEMAND UNDER SECTION 19.

The demand for taxes in the Annual List required by Section 19, and the Amendment thereto, is necessary in order to obtain the right to distrain, and distraint without such demand, made within the twenty days prescribed, would be illegal. As this section is amended, the demand may be in writing, or printed, and may be sent by mail, or left at the dwellings or usual places of business, etc., and must state the amount due, including ten per centum, and demand payment. In the case of articles embraced in Schedule A, the notice may be sent by mail.

2. DEMAND UNDER SECTION 69.

The demand required by Section 69 has not been changed or affected in the least by the Act of March 3, 1863. It must be in writing or printed, or partly each, and may be left, by any person appointed for that purpose, at the house or place of business, etc., as directed in said section. A printed notice suited to each case (as prepared by this Office) may be sent by mail, if the Collector chooses, and, in a large majority of cases, such notice will doubtless secure prompt payment; yet it would have no legal value, and could not be relied upon as sufficient in case of suit or prosecution. Collectors must, therefore, exercise a sound discretion, whether the strictly legal demand may be safely waived or postponed.

3. DEMAND FOR OTHER MONTHLY DUES.

With the exception of the above demand, under Section 69, no personal demand for the payment of the monthly or quarterly dues is required by law; yet Collectors are advised to send the proper printed notice (prepared by this Office) by mail or otherwise. Tax-payers will thus soon come to understand that it is their duty to call and pay at the Office or place designated in the notice, without waiting for further notice.

IV.—DISTRRAINT.

Distraint under Section 19 may be made by the Collector or Deputy Collector, and is done simply by taking into possession and keeping the goods and chattels of the delinquent, without further legal pro-

cess, no writ or execution from any person or officer being necessary. An account of the goods or chattels which may be distrained must be made, and a copy left with the owner, and further proceedings taken as directed in Sections 19 and 20.

If goods, chattels, or effects, sufficient to satisfy the duties aforesaid, shall not be found, the same may be collected by seizure and sale of real estate, under the provisions of Section 21.

Warrants for distraint are not required by law, but Collectors are recommended to use them when convenient, and especially in difficult or intricate cases.

It is held that Collectors may enforce the collection of taxes against delinquents who remove into other Districts by distraint upon property which may be found in their possession in such Districts.

V.—LIENS.

It is held that the lien of the Government under Section 69 of the Act of July 1, 1862, upon goods or articles manufactured, and on which the tax is levied, will take precedence of all other claims or liens upon those particular goods or articles, and may be enforced by distraint upon the goods wherever they may be found. This rule is also held to apply to all other goods or articles embraced in Annual or Monthly Lists upon which the tax is specifically levied.

But in respect of property upon which the tax is not levied, the lien of the Government under Section 69, or any other Section, does not take precedence of judgment or other liens, or of real or chattel mortgages executed and valid in other respects, at the time when, agreeably to the regulations of this Office, said lien took effect.

VI.—FEES FOR SUMMONS, LEVYING, ETC.

The Commissioner prescribes that the fees for summons, levying, advertising, and other expenses of distraint or forfeiture, shall be the same as those allowed by the laws of the United States to United States Marshals for similar services, or for similar work.

The Collectors of each State are advised to prepare, upon consultation, a "bill of fees" to be charged by them, to be submitted to this Office for approval, as has already been done in New York.

VII.—PENALTIES.

All penalties receipted for to Assessors by Collectors must, when collected, be accounted for in the Monthly Accounts of Collectors. But all other penalties, when collected, must be accounted for only in the Quarterly Accounts. In either case the amount of the penalty must be entered by itself, distinct from the tax to which it is added, in a separate column, under a proper heading.

VIII.—SALES OF PERISHABLE ARTICLES.

Manufactures and products of the kind taxed in Sections 68-75, when seized under Section 70, may be adjudged perishable, and sold before declaration of forfeiture. And it is held generally, that the power to sell perishable articles, so as to avoid loss or damage, is incident to the power to seize. In all cases of this kind, Collectors will give notice of the sale to the owner or claimant, and give such further public notice by advertisement or otherwise as time may permit.

ADDENDA (See page 146).

5. ADJOURNMENT OF APPEALS.

When the Assessor fails to hear the appeals at the time named in the notices, the hearing may be adjourned to a definite time as soon thereafter as practicable. One of the Assistants, or some other suitable person, should be at the place of hearing appeals at the time specified in the notices, to receive and file the papers which may be presented in regard to the matter, and to notify the appellants of the time to which the hearing of the appeals has been adjourned.

BLANK FORMS.

THE following are the principal forms prepared by the Commissioner, which are supplied by the Department to the Collectors and Assessors.

For instructions relative to these, see Series I., No. 4, pp. 133-142.

Blanks Nos. 13 to 23 inclusive; also, Nos. 25, 26, 27, are not within the scope of this volume.

OFFICIAL.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE, }
WASHINGTON, D. C., *September 8, 1862.* }

SIR: Herewith I transmit to you copies of the Oath of Allegiance as prescribed in the Act of Congress approved July 2, 1862.

This oath must be subscribed and sworn to, or affirmed, before some competent magistrate, by each and every Assessor and Assistant Assessor and Deputy Collector appointed to assess or collect Internal Revenue, under the Act approved July 1, 1862, which oath, or affirmation, should be delivered to the Collector of the District for which such Assessor, Assistant Assessor, or Deputy Collector shall be appointed, who must immediately forward it to this office.

Yours, very truly,

GEO. S. BOUTWELL,
Commissioner of Internal Revenue.

To _____, Collector, }
District of _____ }

COPY OF THE OATH.

I, _____ do solemnly _____ that I have never voluntarily borne arms against the United States since I have been a citizen thereof; that I have voluntarily given no aid, countenance, counsel, or encouragement to persons engaged in armed hostility thereto; that I have neither sought nor accepted nor attempted to exercise the functions of any office whatever, under any authority, or pretended authority, in hostility to the United States; that I have not yielded a voluntary support to any pretended government, authority, power, or constitution, within the United States, hostile or inimical thereto. And I do further that, to the best of my knowledge and ability, I will support and defend the constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter: So help me God.

_____ and subscribed before me, }
this _____ day of _____ A.D. 186 . }

(1.)

QUARTERLY RETURN OF ALL INSURANCE COMPANIES (EXCEPT LIFE), WHETHER INLAND OR MARINE, OF PREMIUMS AND ASSESSMENTS.

(SECTIONS 84, 85.)

ACCOUNT of Premiums and Assessments received by the
Insurance Company of the _____ of _____ in the County of _____
and _____ of _____, together with the amount insured, from the
_____ day of _____ to the _____ day of _____ 186 , both days
inclusive, pursuant to the provisions of an act entitled "An act to provide internal
revenue to support the Government and to pay interest on the public debt," ap-
proved July 1, 1862, viz. :

	AMOUNT IN- SURED.		RECEIVED.		RATE OF TAX.	AMOUNT OF TAX	
Premiums.....					1 per cent.		
Assessments.....					1 per cent.		
Total							

(Signed) _____

I, _____ do swear that the above account contains, according to
the best of my knowledge and belief, a true and faithful statement of the amount
of insurance made, renewed, or continued, or indorsed upon any open policy, by
said company or their agents, with the amount of premium received therefor, and
the amount of receipts for assessments, during the quarter commencing the
_____ day of _____ 186 , and ending the _____ day of
186 , according to the provisions of the act aforesaid.

Sworn and subscribed before me, } (Signed)
this _____ day of _____ 186 . }

(2.)

RETURN BY RAILROAD CORPORATIONS OF THE AMOUNT OF INTEREST PAID ON BONDS, OR OTHER EVIDENCES OF INDEBTEDNESS, AND DIVIDENDS TO STOCKHOLDERS, WITH THE AMOUNT OF TAX WITHHELD.

(SECTION 81.)

ACCOUNT of Interest paid on bonds, or other evidences of indebtedness, and dividends paid to stockholders, together with the amount of tax thereon, withheld and received from the persons to whom said interest and dividends were paid, pursuant to the provisions of the 81st section of an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, by the _____ Railroad Corporation, from the _____ day of _____ to the _____ day of _____, 186 _____, both days inclusive.

		AMOUNT.		RATE OF TAX.	AMOUNT OF TAX.	
	Interest on Bonds and other evidences of Indebtedness.....			3 per cent.		
	Dividends to Stockholders			3 " "		
	Total					

(Signed) _____

I, _____, do swear that the above statement contains, to the best of my knowledge and belief, a true and faithful account of the taxes withheld and received according to the provisions of the act aforementioned.

Sworn and subscribed before me, } (Signed)
 this _____ day of _____, 186 . }

(3.)
FORM OF MANUFACTURER'S MONTHLY RETURN.
(SECTION 68.)

ACCOUNT of the denominations and quantities of _____ manufactured, sold, or delivered by _____ at No. _____ in the
City of _____, County of _____, and State of _____, from the _____ day of _____, 186 _____,
both days inclusive, and liable to a tax under the excise laws of the United States.

DENOMINATIONS.	GOODS, WARES, AND MERCHANDISE MANUFACTURED.				GOODS, WARES, AND MERCHANDISE SOLD OR DELIVERED TO OTHERS THAN AGENTS.			
	QUANTITIES.				QUANTITIES.			
	Tons.	Pounds.	Gallons.	Feet.	Thousands.	Value.	Class.	Rate. Amt Tax.
Total								

I, _____, do swear that the above accounts are, to the best of my knowledge and belief, the whole quantities and denominations
of _____ manufactured, sold, or delivered by _____, as aforesaid, liable to tax under the excise laws of the United States.
Sworn and subscribed before me this _____ day }
of _____, A.D. 186 _____ (Signed) _____

NOTE. The Denominations and Quantities in this Return should be stated, in every instance, as accurately as possible; also the Valuations, by the
manufacturer when he fills up the blanks.
The first signature should be that of the individual, partnership, firm, association, or corporation.
The Oath or Affirmation may be made by one of the firm or by an officer of the association or corporation. The Assistant Assessors are
authorized and empowered to administer these oaths or affirmations, and no fees are to be charged or allowed therefor. See page 106, Sec. 1st.
The Class, Rate, and Amount of Tax should be filled up by the Assistant Assessor, before folding and indorsing, or entering upon his monthly list.

(5.)

AUCTIONEER'S MONTHLY RETURN.

(SECTION 76.)

ACCOUNT of Sales at Auction by _____ of the _____ of
 in the County of _____ and State of _____ auctioneer, from the
 day of _____ to the _____ day of _____ 186 , both days inclusive, and
 liable to a tax under the excise laws of the United States.

KIND OF PROPERTY SOLD.	GROSS AMOUNT OF SALES.		RATE OF TAX.	AMOUNT OF TAX	
Real Estate.....			1-10 of 1 per cent.		
Goods, Wares, Merchandise, etc..			" " "		
Stocks, Bonds, and other Securities			" " "		
Total					

(Signed) _____

I, _____ do swear that the above account is, according to the best
 of my knowledge and belief, the whole amount of sales at auction by _____ ,
 as aforesaid, liable to tax under the excise laws of the United States.

Sworn and subscribed before me, { (Signed)
 this _____ day of _____ A.D. 186 . }

(6.)

RETURN BY BANKS, TRUST COMPANIES, SAVINGS INSTITUTIONS,
AND INSURANCE COMPANIES, OF DIVIDENDS DECLARED AND PAID
OR PAYABLE.

(SECTION 82.)

ACCOUNT of all dividends in scrip or money, declared due, or paid, to stockholders, to policy holders, or to depositors, as part of the earnings, profits, or gains of the _____ in the _____ of _____ in the County of _____ and _____ of _____ and of all sums added to the surplus or contingent fund of the said _____ from the _____ day of _____ to the _____ day of _____ 186 , both days inclusive, pursuant to an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, viz. :

	AMOUNT.		RATE.	TAX DUE.	
Dividends in money or scrip.....			3 per cent.		
Added to surplus or contingent fund..			3 per cent.		
TOTAL.....					

(Signed) _____

I, _____ do swear that the above account contains, to the best of my knowledge and belief, a true and faithful statement of all dividends declared due, or paid, by the said _____, and of the sums added to the surplus or contingent fund thereof, together with the amount of taxes which have accrued thereon, or should accrue, and not accounted for, during the time, and according to the provisions of the act aforementioned.

Sworn and subscribed before me, } (Signed)
this _____ day of _____ 186 . }

(7.)

LICENSE No. _____

QUARTERLY RETURN OF RECEIPTS FOR ADVERTISEMENTS.

(SECTION 88.)

ACCOUNT of receipts for Advertisements inserted in the
 called the _____ published _____ by _____ in the
 County of _____ and State of _____ from the _____ day of
 to the _____ day of _____ 186 , both days inclusive, and liable to a tax
 under the excise laws of the United States.

	NAME OF _____ AND WHERE PUBLISHED.	AMOUNT OF RECEIPTS.		RATE.	AMOUNT OF TAX.	
				3 per cent.		

(Signed) _____

I, _____ do swear that the above account contains a true and faithful statement of the gross amount of receipts for advertisements inserted in the _____ called the _____ published in the _____ of _____ County of _____ and _____ of _____, and in all extras, supplements, sheets, or fly-leaves accompanying the same during the period, and conformably to the laws aforesaid.

Sworn and subscribed before me, } (Signed)
 this _____ day of _____ 186 . }

(10.)

RETURN BY PAYMASTERS AND DISBURSING OFFICERS OF THE
UNITED STATES.

(SECTION 86.)

CERTIFICATE of Money paid as Salary to Officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, with the amount of tax thereon withheld, conformably to the provisions of the 86th section of an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862.

NAME OF PERSON.	OFFICE UNDER THE GOVERNMENT.	AMOUNT TAXABLE.		RATE.	AMOUNT OF TAX.	
				3 per cent.		
				do.		
				do.		
				do.		
				do.		
	Total.....			3 per cent.		

Dated at _____ }
this _____ day of _____ 186 . }

(Signed) _____

(11.)

FORM OF APPLICATION FOR LICENSE.

(SECTION 58.)

APPLICATION is hereby made by _____ for a
License as _____ under the excise laws of the United
States, said business or occupation to be carried on at No.
in the _____ County of _____ and State of _____

Dated at _____ }
this _____ day of _____ A.D. 186 . }

(Signed) _____

(12.)

FORM OF NOTICE BY MANUFACTURERS.

(SECTION 68.)

NOTICE is hereby given, That _____ of the _____ of
 County of _____ and State of _____ engage in the manufacture
 by _____ of goods, wares, or merchandise liable to a tax under the excise
 laws of the United States, as follows, viz:

Place where the manufacture is to be carried on, _____

Name of the manufactured articles, _____

Proposed market for the same, foreign or domestic, _____

Kind and quality of articles manufactured, _____

Sworn and subscribed before me, } (Signed)
 this _____ day of _____ A.D. 186 . }

(23 $\frac{1}{2}$.)AGGREGATE LIST OF TAXES ASSESSED AND RETURNED
TO COLLECTOR.

To be forwarded by the Assessor to the First Comptroller of the Treasury, Washington, D. C.

(SECTION 18.)

I, _____ Assessor for the _____ Collection District of the
 of _____ hereby certify that I have this day delivered to
 Collector for the same district, a detailed list of taxes assessed within said district,
 amounting in all to _____ dollars.

(Signed)

Dated at _____ this _____ day of _____ 186 . } _____ Assessor
 _____ District of _____

I hereby acknowledge the receipt from _____ Assessor for the
 district of _____, a list as above described, amounting to _____ dollars.
 (Signed)

Dated at _____ this _____ day of _____ 186 . } _____ Collector
 _____ District of _____

(24.)

RETURN OF INCOME.

(SECTION 93.)

I hereby certify that the following is a true and faithful statement of the gains, profits, or income of _____ of the _____ of _____ in the County of _____ and State of _____ whether derived from any kind of property, rents, interest, dividends, salary, or from any profession, trade, employment, or vocation, or from any other source whatever, from the 1st day of January to the 31st day of December, 186 , both days inclusive, and subject to an Income Tax under the excise laws of the United States :


	RATE.	AMOUNT.		AMOUNT OF TAX.	
Income from all sources whatever, subject to.....	3 per cent.				
Income from all sources if exceeding \$10,000, subject to.....	5 per cent.				
Income derived from interest upon notes, bonds, or other securities of the United States, subject to.....	1½ per cent.				
Income from property in the United States owned by a citizen thereof residing abroad, subject to.....	5 per cent.				
Income exceeding \$10,000, upon a portion of which a tax of 3 per cent. has already been paid, subject to.....	2 per cent.				
Total.....					

(Signed)

Dated at _____ this _____ }
 day of _____ 186 . }

Sworn and subscribed before me this _____ day of _____ 186 .

Assistant Assessor.

 See addition to this Form on pages 301 to 304 inclusive.

(28.)

FORM OF OATH FOR ASSESSORS AND ASSISTANT ASSESSORS.

(SECTION 3.)

I, _____ of the _____ County of _____ and State of _____
do _____ that I will bear true faith and allegiance to the United
States of America, and will support the Constitution thereof; and that I will, to
the best of my knowledge, skill, and judgment, diligently and faithfully execute
the office and duties of _____ for the _____ Division of the _____ Assessment
District of the State of _____ without favor or partiality, and that I will do
equal right and justice in every case in which I shall act as Assessor.

Before me, this _____ day }
of 186 . }
(Signed) _____

(29.)

INVOICE OF FERMENTED LIQUOR TO BE REMOVED FOR
STORAGE OR SALE.

(SECTION 51.)

INVOICE of fermented liquor manufactured at the brewery of _____ in
the _____ of _____ County of _____ and State of _____ under Brewers'
License No. _____ issued by the Collector of the _____ Collection District of
to be removed to _____ situated on _____ Street, in the _____ of _____ County
of _____ and State of _____ and being within Collection District No. _____
of the _____ of _____ viz. :

_____ Barrels of Ale.
_____ Barrels of Beer.
_____ Barrels of Lager Beer.
_____ Barrels of Porter.

Total _____ Barrels.

(Signed) _____

Permission is hereby granted to _____ aforesaid, to remove the fermented
liquor named in the above invoice, amounting to _____ barrels, to the premises
aforesaid, conformably to the provisions of the 51st section of an act entitled "An
act to provide internal revenue to support the Government and to pay interest on
the public debt," approved July 1, 1862.

(Signed) _____

Dated at _____ this _____ day of _____ 186 . Collector _____ District of _____

(30.)

DISTILLER'S BOND.


(SECTION 39.)

Know all men by these presents, That we
 are held and firmly bound unto the United States of America in the full and just
 sum of thousand dollars, money of the United States ; to which pay-
 ment, well and truly to be made, we bind ourselves, jointly and severally, our
 joint and several heirs, executors, and administrators, firmly by these presents.
 Scaled with our seals, and dated this day of in the year one
 thousand eight hundred and sixty- .

The condition of the foregoing obligation is such, That whereas the said
 has made application to the Collector of Internal Revenue for the Collection
 District of the of for a license as at situate
 in the of County of and aforesaid :

Now, therefore, If the said shall truly and faithfully conform to
 all the provisions of an act entitled "An act to provide internal revenue to support
 the Government and to pay interest on the public debt," approved July 1, 1862,
 and of such other act or acts as are now or may hereafter be in this behalf enacted,
 then the above obligation to be void and of no effect ; otherwise, it shall abide and
 remain in full force and virtue.

Scaled and delivered in presence of—

-  The following instructions must be particularly observed and complied with, viz. :
- 1st. The Christian names must be written in the body of the bond in full, and so signed to the bond.
 - 2d. A seal of wax or wafer to be attached to each signature.
 - 3d. Each signature must be made in the presence of two persons, who must sign their names as witnesses.
 - 4th. Bond to be dated.
 - 5th. There must be two sureties to the bond.

(31.)

INVOICE OF OIL OR SPIRIT REMOVED FOR EXPORT.

(SECTION 47.)

INVOICE of _____ to be removed for _____ exportation
 from the _____ carried on by _____ situate in the _____
 of _____ County of _____ and _____ of _____ viz. :
 _____ barrels _____ gallons _____
 _____ barrels _____ gallons _____

Marks and numbers :

Permission is requested to remove the above described
 to _____ for the purpose of _____ exportation to _____

Dated at _____ } (Signed) _____
 this _____ day of _____ 186 . }

O A T H .

I, _____ do swear that _____ intend to
 export the above described _____ as stated, and that
 desire to obtain a permit to remove the same for no other purpose whatever.


Sworn and subscribed before me, } (Signed) _____
 this _____ day of _____ 186 . }

P E R M I T .

Permission is hereby granted to _____ to remove
 to _____ for the purpose of _____
 exportation to _____ the above described
 amounting to _____ barrels, containing in all _____ gallons,
 according to inspection.

[Seal.]

Dated at _____ } (Signed) _____
 this _____ day of _____ 186 . } _____ Collector.

 The Oath must be administered by a Collector or Deputy Collector.—See Sec. 47.

(32.)

BOND TO EXPORT SPIRITS OR OIL.

(SECTION 47.)

Know all men by these presents, That we,
are held and firmly bound unto the United States of America in the full and just
sum of _____ thousand dollars, money of the United States; to
which payment, well and truly to be made, we bind ourselves, jointly and severally,
our joint and several heirs, executors, and administrators, firmly by these presents.
Sealed with our seals, and dated this _____ day of _____ in
the year one thousand eight hundred and sixty- .

The condition of the foregoing obligation is such, that, whereas the said
_____ ha _____ received a permit to remove for the purpose of
exportation _____ barrels of _____ as per invoice hereunto an-
nexed, from the _____ carried on by _____ situate in the
of _____ County of _____ and State of _____


Now, therefore, if the said _____ shall export the said
as stipulated, or pay the full amount of excise duties thereon accrued, within thirty
days from the date of the execution of this bond, then the above obligation to be
void and of no effect; otherwise it shall abide and remain in full force and virtue.

Sealed and delivered in the presence of

_____ [Seal.]

_____ [Seal.]

_____ [Seal.]

 The following instructions must be particularly observed and complied with, viz.

- 1st. The Christian names must be written in the body of the bond in full, and so signed to the bond.
- 2d. A seal of wax or wafer to be attached to each signature.
- 3d. Each signature must be made in the presence of two persons, who must sign their names as witnesses.
- 4th. Bond to be dated.
- 5th. There must be two sureties to the bond.

(33.)

BILL OF LADING.

(SECTION 46.)

MARKS AND
NUMBERS.

SHIPPED, in good order and condition, by
Collector of Internal Revenue for the District of
on board the good called the whereof
is Master, for this present voyage, now lying in the port of
and bound for

To say :

being marked and numbered as in the margin, and are to be delivered in like good order and condition, at the aforesaid port of
(the danger of the seas and fire only excepted), unto
Collector of Internal Revenue for the District
of or assigns, he or they paying freight for the said spirits,
with Primage and Average accustomed.

And the said Collector, is hereby directed, upon
full payment to him of 100 dollars excise taxes due
on said spirits to the United States, together with the expense of
freight, insurance, and every other expense which has accrued
thereon, to deliver this Bill of Lading, and the spirits to
Agent for distiller of .

In witness whereof, the master of the said vessel hath affirmed
to *five* Bills of Lading, all of this tenor and date; one of which
being accomplished, the others to stand void.

Dated at this } (Signed)
day of 186 . } . _____

(34.)

MANUFACTURER'S MONTHLY DECLARATION.

(SECTION 110.)

I, _____ do swear that of the articles or commodities known as
 _____ manufactured or made by _____ of the
 _____ of _____ in the County of _____ and State of _____ and liable
 to a stamp tax under the laws of the United States, no such articles or commodities
 have, during the period commencing on the _____ day of _____ 186 ,
 and ending on the _____ day of _____ 186 , or since the time when the
 last declaration was made, been removed, carried, or sent, or caused, or suffered, or
 known to have been removed, carried, or sent from the premises where the said
 articles or commodities were manufactured or made, other than such as the duty
 thereon has been fully paid by affixing thereto the proper stamp, conformably to
 the provisions of an act entitled "An act to provide internal revenue to support
 the Government and to pay interest on the public debt," approved July 1, 1862.

Dated at _____ this _____ } (Signed)
 day of _____ 186 . }

Sworn and subscribed before me,

(35.)

LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.

(SECTIONS 111 AND 112.)

SCHEDULE of Legacies or Distributive Shares arising from personal property of any kind whatsoever, being in charge or trust of _____ as*
 said property passing from _____ to the persons hereinafter mentioned by will or by the intestate laws of _____ ; also, the amount of such property, together with the amount of duty or tax which has accrued or should accrue thereon, agreeably to the provisions of the Internal Revenue Laws of the United States.

NAMES OF PERSONS ENTITLED TO BENEFICIAL INTEREST IN SAID PROPERTY.	RELATIONSHIP.	CLEAR VALUE OF INTEREST.		RATE FOR EVERY \$100.		AMOUNT OF TAX.	
					</		

Dated at _____ this _____ day of _____ 186 .

(Signed) _____

_____ do swear that the above statement is, to the best of knowledge and belief, just and true, and that _____ ha _____ taken all the means in _____ power to make it so.

(Signed) _____

Before me—

* Administrator, executor, or trustee.

(36.)

QUARTERLY RETURN BY CANAL AND TURNPIKE COMPANIES
OF THE AMOUNT OF INTEREST PAID ON BONDS, OR OTHER EVIDENCES OF INDEBTEDNESS, AND DIVIDENDS TO STOCKHOLDERS,
WITH THE AMOUNT OF TAX WITHHELD.

PAGE 121, SECTION 8.

ACCOUNT of Interest paid on bonds, or other evidences of indebtedness, and dividends paid to stockholders, together with the amount of tax thereon, withheld and received from the persons to whom said interest and dividends were paid, pursuant to the provisions of the 8th section of an act approved March 3, 1863, amendatory of an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, by the Company, from the day of to the day of 186 , both days inclusive.

		AMOUNT.		RATE OF TAX.	AMOUNT OF TAX.	
	Interest on Bonds and other evidences of Indebtedness.....			3 per cent.		
	Dividends to Stockholders.....			3 " "		
	Total.....					

Dated at this }
day of 186 . }
(Signed) _____

I, do swear that the above statement contains, to the best of my knowledge and belief, a true and faithful account of the taxes withheld and received according to the provisions of the act aforementioned.

(Signed) _____

Sworn and subscribed before me this }
day of 186 . }

FORM OF RECTIFIER'S MONTHLY RETURN.

(SECTION 64, ITEM 8, ALSO DECISION NO. 15.)

ACCOUNT of the quantities of Spirituous Liquor rectified and sold, or delivered,
 by _____ at No. _____ in the _____ County of _____ and
 State of _____ from the _____ day of _____ to the
 day of _____ 186 , both days inclusive, and liable to a license fee under the Excise
 Laws of the United States.

DENOMINATIONS.	BARRELS OF 40 GALLONS EACH.

(Signed) _____

I, _____ do swear that the above accounts are, to the best of my
 knowledge and belief, the whole quantities of Spirituous Liquors rectified and sold,
 or delivered, by _____ as aforesaid, liable to license fee under the Excise Laws
 of the United States.

Sworn and subscribed before me, } (Signed)
 this _____ day of _____ A.D. 186 . }

DRAWBACK—INTERNAL REVENUE.*

(SECTION 116.)

OFFICE OF THE COLLECTOR OF THE CUSTOMS,

Port of _____ 186 .

This is to certify that it appears upon the records of this office that there were
 cleared at this Port by _____ in the _____ whereof _____ was
 Master, for the Port of _____ on the _____ day of _____ A.D. 186 ,
 the following articles of merchandise, viz. :

MARKS AND NUMBERS.	QUANTITY.	DESCRIPTION.

on which an allowance or drawback is claimed, under section 116 of the Excise
 Law, approved July 1, 1862.

Collector.

* Furnished by Fitch, Estee & Co.

DRAWBACK—INTERNAL REVENUE.

(SECTION 116—DECISION No. 64.)


OFFICE OF THE COLLECTOR OF INTERNAL REVENUE, }
 District, State of 186 . }

This is to certify that on the _____ day of _____ 186 , the Internal Revenue Tax of _____ dollars, was paid by _____ upon the following articles of merchandise, viz :

QUANTITY.	DESCRIPTION OF MERCHANDISE.	VALUE.	RATE OF TAX.	AMOUNT OF TAX PAID.

on which an allowance or drawback is claimed, under section 116 of the Excise Law, approved July 1, 1862.

 Collector.

 The goods should be described particularly by their marks or otherwise.

An Invoice must accompany this certificate, which must contain every item required by the Commissioner. Blanks may be obtained of Messrs. FITCH, ESTEE & Co., 3 Park Place, New York.

OATH FOR DRAWBACK—INTERNAL REVENUE.*

(DECISION No. 64.)

State of _____

_____ of _____ and State aforesaid, being duly according to law, depose and say as follows, to wit : That upon the _____ day of _____ A.D., 186 , the Internal Revenue Tax of _____ dollars, was paid to _____ Esq., Collector of Internal Revenue for the _____ District, in the State of _____ as per certificate hereto annexed, upon the following described articles of merchandise, viz :

That upon the _____ day of _____ 186 , there was exported from the Port of _____ the quantity and amount of said merchandise, so certified to have been exported by the officer of the Customs, whose certificate is hereto annexed, which exportation took place at the date and in the manner therein mentioned. That the said merchandise so exported is the identical merchandise upon which the said tax was paid, as above mentioned. And deponent further say that _____ justly entitled to claim the sum of _____ dollars, as an allowance or drawback on the said merchandise, and _____ therefore make this demand for the same.

(Signed) _____

and subscribed before me, this _____ day of _____ A.D. 186 .

In testimony whereof, I have hereto affixed my hand and official seal.

 Notary Public.

ANNUAL LIST NOTICE AND DEMAND.

(SECTION 19.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

Collection District, State of _____

M _____ 186 .

The annual Tax assessed upon you, according to the list of the Assessor of this District, amounts to the sum of _____ dollars.

The same not having been paid within the time required by the Internal Revenue Law, and by publication, you are liable to pay ten per centum additional upon the amount thereof, as provided in the 19th Section of said Act, and demand is hereby made upon you for the said Tax, with the additional ten per cent. If not paid within ten days after this demand, the law provides for the collection thereof by distraint and sale.

Payment may be made at

Amount of Tax, \$

Penalty, 10 per cent, \$

Total, \$

Collector

District.

DEMAND FOR TAX ON LICENSES OTHER THAN THOSE
INCLUDED IN THE ANNUAL LIST.

(SECTION 58.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

Collection District, State of _____

M _____ 186 .

A Duty or Tax under the Excise Law of the United States, amounting to _____ dollars, being for License as _____ has been assessed against you, and returned to me by the Assessor of this District.

You will please pay the same without delay. If not paid immediately, it is my duty to enforce payment by distraint upon your property, and you will also incur a penalty of *three times* the amount of the above tax.

Payment may be made at

Collector

District.

DEMAND FOR TAX ON AUCTION SALES.

(SECTION 76.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

_____ Collection District, State of _____

M _____ 186 .

Your monthly return of Auction Sales for the month of _____ has been transmitted to this office by the Assessor; and the Taxes assessed thereon, amounting to \$ _____ are now due, which you will please pay without delay.

If not paid immediately, it is my duty to enforce payment by distraint upon your property, and you will also incur a penalty of \$500.

Payment may be made at

_____ Collector District.

DEMAND FOR TAX ON MANUFACTURES.

(SECTION 69.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

_____ Collection District, State of _____

M _____ 186 .

Your monthly return of manufactures sold or delivered for the month of _____ has been returned to this office by the Assessor, and the duties assessed thereon, amounting to \$ _____ are now due, and must be paid within ten days after receipt of this notice. If not so paid, the amount of said Tax, and the expenses of Levy, will become a lien upon your real and personal estate, to be enforced by distraint.

Also, by section 70 of the law, neglect to pay said Tax within said time, works a forfeiture to the United States of your goods, wares, and merchandise manufactured and unsold.

Payment may be made at

_____ Collector District.

DEMAND FOR DUTY ON SLAUGHTERED ANIMALS.

(SECTION 79.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

Collection District, State of _____

M _____ 186 .

Your monthly return of Slaughtered Animals, for the month of _____ has been transmitted to this office by the Assessor, and is now due. The amount of tax thereon is \$ _____ which you will please pay without delay.

If not paid immediately, it is my duty to enforce payment by distraint on your property, and if the tax is fraudulently withheld, evaded, or attempted to be evaded, a penalty of \$10 per head for each animal slaughtered is incurred.

Payment to be made at

Collector

District.

DEMAND FOR TAX ON RAILROAD, STEAMBOAT, AND FERRY-BOAT RECEIPTS FOR CARRYING PASSENGERS.

(SECTION 80.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

Collection District, State of _____

M _____ 186 .

The monthly return of the gross amount of receipts of the _____ Company, for the transportation of passengers, for the month of _____ has been transmitted to this office by the Assessor, and the Tax assessed thereon, amounting to \$ _____ is now due, which you will please pay without delay.

If not paid immediately, it is my duty to enforce payment by distraint upon the property of said Company, and every attempt to evade payment incurs a penalty of \$1,000.

Payment may be made at

Collector

District.

DEMAND FOR TAX AND FIVE PER CENT. ADDITIONAL.

(UNDER SECTION 80.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

Collection District, State of _____

M _____ 186 .

The _____ Company, having neglected, for the space of five days after the time required by law, to make return of the gross amount of their receipts for the transportation of passengers for the month of _____ the Assessor of the District proceeded to estimate the amount of such receipts, and assess the Tax payable thereon, as required by Section 80 of the Excise Law, and made return of the same to this office, on the _____ day of _____ 186 . Said tax, amounting to \$ _____ with five per centum thereon, in all \$ _____ must be paid within *Five Days* from the date of said return, and if not so paid, it is my duty to distrain upon the property of the said Company.

Payment may be made at

Collector

District.

DEMAND FOR TAX ON RECEIPTS OF TOLL BRIDGES.

(SECTION 80.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

Collection District, State of _____

M _____ 186 .

The monthly return of the gross amount of receipts for tolls by _____ for the month of _____ has been transmitted to this office by the Assessor, and the Tax assessed thereon, amounting to \$ _____ is now due, which must be paid without delay.

If not paid immediately, it is my duty to enforce payment by distraint upon the property of said _____ and every attempt to evade payment incurs a penalty of \$1,000.

Payment to be made at

Collector

District.

DEMAND FOR TAX ON ADVERTISEMENTS.

(SECTION 88.)

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE.

Collection District, State of

M 186 .

Your quarterly list of the gross amount of receipts on Advertisements, and the duties which have accrued thereon, for the quarter ending on the _____ day of _____ 186 , was returned to this office by the Assessor on the _____ day of _____ 186 . If said duties, amounting to \$ _____ are not paid within thirty days from the date of the above return, five per centum will be added thereto, and the whole amount will be collected by distraint upon your property.

In case of fraud or evasion, or if the duty is withheld, a penalty of \$500 is incurred for each offense.

Payment to be made at

Collector District, State of

MONTHLY ACCOUNT OF ASSESSOR'S CLERK.

ACT MARCH 3, 1863—P. 128.

THE UNITED STATES (OFFICE OF INTERNAL REVENUE).

To _____ Dr.

For clerical services rendered in the Office of Esq., Assessor of Internal Revenue for the Collection District of as follows :

From the day of 186 to the
day of 186 inclusive, days,
at \$ per
Deduct Internal Revenue tax on excess over \$600 per an.

Received payment,

Clerk.

I, _____ Assessor of the _____ Collection District of, _____ do hereby certify, under oath, that the above account is just and correct, that the rates charged are as agreed with the Clerk employed; that the services as stated were necessary in the discharge of the official business of my office; that they have been faithfully performed, and that the charges therefor are reasonable, not exceeding the usual rates.

Sworn and subscribed before me this }
day of 186 . }

Assessor District of _____

MONTHLY ACCOUNT OF ASSISTANT ASSESSORS,

UNDER ACT OF MARCH 3, 1863—SEC. 23, P. 129.

(ORIGINAL) OR (DUPLICATE).

THE UNITED STATES (OFFICE OF INTERNAL REVENUE),

To _____ Dr.

For services rendered as Assistant Assessor for the
 District of the State of _____ Division of the
 \$ _____ during the month of 186 ,
 per day, is _____

STATEMENT.*

Days of Month.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total No. of Days.
Time Employed.																																
names in Tax List, at \$1 00 per 100 names, is.....																																
Deduct Internal Revenue tax on excess of rate of \$600 per annum, to wit, \$ _____ at 3 per cent.....																																
Postage actually paid.....																																
Total.....																																

I hereby certify and make oath, that the above account is for services in my official capacity as Assistant Assessor, under the Internal Revenue Acts of the United States, and for articles furnished for use in official business, and which were necessary therefor.

Dated at _____
 day of _____
 186 .
 Sworn and subscribed before me,

Assistant Assessor.

I hereby certify that I have examined the above account, that the services have been faithfully rendered as stated, and that the charges are just and in accordance with the law. _____ Assessor District, State of _____

Received of _____ Collector of the _____ District of _____ the sum of _____ dollars, in full payment of the above account.

Dated at _____ this _____ day of _____ 186 .

Assistant Assessor.

NOTE.—To be signed in duplicate, the original to be transmitted to the Commissioner of Internal Revenue with the Collector's statement of disbursements; the duplicate to be filed in the Collector's Office.

* The above "Statement" should indicate the "date of each day of service."

(39.)

APPLICATION FOR PERMIT TO REMOVE TOBACCO
UNDER BOND FOR EXPORTATION.

hereby request permission to remove, for the purpose of exportation,
from the manufactory carried on by in the of County of
and State of the following described tobacco, to wit :
which tobacco was inspected by Inspector,
on the day of A.D. 186 .

(Signed)

OATH OF APPLICANT.

The said being duly deposes and says, that he desire a permit to remove the above tobacco from his manufactory for the purpose of exportation, and for no other purpose whatever.

(Signed)

Sworn and subscribed before me, }
this day of A.D. 186 . }

Collector.

OATH OF INSPECTOR.

I, _____ Inspector of Tobacco for the _____ District, and State of _____ do hereby certify, that on the _____ day of _____ I inspected the above-mentioned lot of tobacco, and found the same to be as follows, to wit: _____ weighing _____ pounds; and that the same was marked by me in the manner required by the 34th section of the amendments to the Excise Law, approved March 3d, 1863.

(Signed)

Inspector.

Sworn and subscribed before me, }
this day of A.D. 186 . }

Collector.

(41.)

BOND TO EXPORT TOBACCO.

KNOW ALL MEN BY THESE PRESENTS, That we _____ are held and firmly bound unto the United States of America, in the full and just sum of _____ dollars, money of the United States, to which payment, well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents. Sealed with our seals, and dated this _____ day of _____ in the year one thousand eight hundred and sixty-_____.

The condition of the foregoing obligation is such, that whereas the said _____ ha _____ received a permit to remove, for the purpose of exportation, _____ of tobacco, weighing _____ pounds, and described as follows, viz. :
Brand _____ ; Marks _____ ; from the manufactory carried on by _____ h _____ situated in the _____ of _____ County of _____ and State of _____.

Now, THEREFORE, if the said _____ shall export the said tobacco, or pay the full amount of excise duties thereon accrued, with interest, at the rate of six per cent., to the Collector to whom this bond is given, within _____ days from the date hereof, then the above obligation to be void and of no effect, otherwise to abide and remain in full force and virtue.

Sealed and delivered in the presence of us—

(40.)

PERMIT TO REMOVE TOBACCO FOR EXPORTATION.

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

_____ District, and State of _____

_____ 186 .

Permission is hereby given to _____ to remove for exportation from _____ manufactory, situated in the _____ of _____ State of _____ the following described tobacco : _____ the said _____ having made oath that he _____ desire to remove the same for the purpose of exportation, and no other, the Inspector of this district having first inspected and marked the same according to law ; and the said _____ having executed a bond to the United States, with sufficient sureties, in the sum of _____ dollars, conditioned that the said tobacco shall be exported, or the duties thereon, with interest, paid, within _____ days from the date thereof.

Collector.

OATH OF INSPECTOR OF TOBACCO.

I, _____ Inspector of Tobacco for the _____ District and State of _____ do solemnly swear that I will faithfully perform the duties of said office to the best of my ability, and according to law, and under such regulations as have been or may hereafter be prescribed by the Commissioner of Internal Revenue, in reference to the Inspection of Tobacco; and I further swear that I have never voluntarily borne arms against the United States since I have been a citizen thereof; that I have voluntarily given no aid, countenance, counsel, or encouragement to persons engaged in armed hostility thereto; that I have neither sought, nor accepted, nor attempted to exercise the functions of any office whatever, under any authority, or pretended authority, in hostility to the United States; that I have not yielded a voluntary support to any pretended government, authority, power, or constitution, within the United States, hostile or inimical thereto. And I do further _____ that, to the best of my knowledge and ability, I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter: So help me God.

_____ and subscribed before me }
me, this _____ day of _____ A.D. 186 . }

MONTHLY RETURN OF PROPRIETARY ARTICLES SOLD WITHOUT STAMPS.

ACCOUNT of the denominations and quantities of Proprietary Articles known as manufactured or made and sold by
No. _____ street, _____ in the _____ Collection District of _____ which were liable to a stamp tax under the Excise Laws of the United States, but which were sold, or removed for consumption or sale, without having the proprietary stamp, denoting the duty upon such article, affixed thereto, from the _____ day of _____ 186 , to the _____ day of _____ 186 , both days inclusive.

NAME OF PROPRIETARY ARTICLE.	TOTAL NUMBER OF ARTICLES MANUFACTURED AND SOLD.	RETAIL PRICE OF EACH ARTICLE.	VALUE OF STAMP TO BE PAID FOR.	TOTAL AMOUNT OF TAX DUE THE UNITED STATES.	
				Dollars.	Cents.

I, _____ of _____ do _____ that the above accounts are, to the best of my knowledge and belief, the whole quantities which were manufactured, issued, sold, or removed for consumption or sale by _____ as aforesaid, and which were liable to stamp duty under the Excise Laws of the United States.

_____ and subscribed before me }
this _____ day of _____ A.D. 186 . }


BOND OF COLLECTOR FOR STAMPS, ETC., FURNISHED.

KNOW ALL MEN BY THESE PRESENTS, That we _____ are held and firmly bound unto the United States of America, in the full and just sum of _____ dollars, money of the United States, to which payment, well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents. Sealed with our seals, and dated this _____ day of _____ in the year one thousand eight hundred and sixty-three (1863).

The condition of the foregoing obligation is such, that *whereas* the said _____ has been, pursuant to law, appointed Collector of Internal Revenue for the _____ *And whereas*, under the provisions of the 16th section of an act entitled "An act to amend an act, entitled 'An act to provide internal revenue to support the Government and pay interest on the public debt,' approved July 1st, 1862, and for other purposes," approved March 3, 1863, the Commissioner of Internal Revenue is authorized to furnish, supply, and deliver to the Collector of any District, where the facilities for the procurement and distribution of stamped vellum, parchment, or paper, or adhesive stamps are or shall be insufficient, a suitable quantity or amount of such stamped vellum, parchment, or paper, and adhesive stamps, without prepayment therefor: *And whereas*, the Commissioner of Internal Revenue hath, pursuant to the provisions of said section, delivered to the said

Collector as aforesaid, a suitable quantity of said stamped vellum, parchment, or paper, and adhesive stamps: Now, THEREFORE, if the said _____ shall make a faithful return, whenever so required, of the moneys received by him for such stamped vellum, parchment, or paper, and adhesive stamps, as have been or may hereafter be delivered to him, and of all quantities or amounts thereof undisposed of, whenever required so to do, and shall make monthly payments for all quantities and amounts sold, or not remaining on hand, and shall do and perform all other acts of him required to be done in the premises, according to law, then the above obligation to be void and of no effect, otherwise to be and remain in full force and virtue.

Sealed and delivered in the presence of us—

 The following instructions must be particularly observed and complied with, viz.:

- 1st. The Christian names must be written in the body of the bond in full, and so signed to the bond.
- 2d. A seal of wax or wafer to be attached to each signature.
- 3d. Each signature must be made in the presence of two persons, who must sign their names as witnesses.
- 4th. Each surety must make and sign an affidavit of the amount he is worth after paying his just debts.
- 5th. A district judge or attorney of the United States, or a clerk of a court of record, under the seal and designation of the court, county, and State, must certify that the sureties are sufficient to pay the penalty of the bond.
- 6th. The affidavits of the sureties must be taken and signed before an officer authorized to administer oaths generally. The officer must certify that he administered the oaths. If the magistrate is not a judge of the United States court, his authority to administer oaths must be certified by the clerk of a court of record, having official knowledge of that fact.
- 7th. Bond to be dated.
- 8th. There must be three sureties to the bond.
- 9th. A fifty-cent Internal Revenue stamp must be affixed and canceled.

BOND OF MANUFACTURER OF MEDICINES, ETC., IN A
BONDED WAREHOUSE.

KNOW ALL MEN BY THESE PRESENTS, That we _____ are held and firmly bound unto the United States of America, in the full and just sum of _____ thousand dollars, money of the United States, to which payment, well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents. Sealed with our seals, and dated this _____ day of _____ in the year of our Lord one thousand eight hundred and sixty-_____.

The condition of the foregoing obligation is such, that *whereas* the said _____ of _____ hath, pursuant to law, been authorized to manufacture medicines, preparations, compositions, perfumery, and cosmetics, in a bonded warehouse, class two, situated _____ agreeably to the 28th section of an act entitled "An act to amend an act, entitled 'An act to provide internal revenue to support the Government and pay interest on the public debt,' approved July 1st, 1862, and for other purposes," passed March 3d, 1863, for exportation only, as in said act is provided. Now, THEREFORE, if the said _____ shall well and truly keep and observe the laws of the United States in that behalf provided, which have been or which shall hereafter be passed, and all regulations duly made in relation to said manufactures, and to the exportation and account of and return of articles so manufactured according to law, then the above obligation to be void and of no effect, otherwise it shall abide and remain in full force and virtue.

Scaled and delivered in the presence of—

FORMS OF NOTICES.

THE following forms, although not prescribed by the Commissioner, have been generally adopted and used by the Assessors and Collectors, being deemed suitable for the purposes designed.

ASSESSOR'S NOTICE.

U. S. INTERNAL REVENUE,

_____ Collection District, State of _____

Assessor's Office _____ *Street.*

Having been appointed by the President of the United States Assessor for the _____ Collection District of the State of _____ embracing the _____ Wards of the city of _____ county of _____ under the "Act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862; I have entered on the discharge of my duty by dividing the District into a convenient number of Assessment Districts, and have appointed one Assistant Assessor to each District, in accordance with the provisions of the third section of said act.

The following are the arrangements and numbers of the Divisions, or Assessment Districts, with the names and residences of the several Assistant Assessors:

DIVISION 1.—All that part of the _____ Ward, lying west of street, and including the _____ side of said street. residence, No. _____ street.

DIVISION 2.—All that part of the _____ Ward lying east of street, and including the _____ side of said street. residence _____ street.

The Assistant Assessors may be found at their residences [or offices, as the case may be], morning and evening, before and after business hours, the balance of the day they will be employed in collecting lists, and making valuations in their districts.

All persons subject to taxation, or owning, possessing, or having the care or management of any property liable to duty or tax, within

NOTE.—This form may be adapted to country as well as city Districts by the proper description of the Districts and Divisions.

or out of the Assessment Division where they reside, manufacturers, persons, partnerships, etc., entitled to license, auctioneers, persons owning, possessing, or keeping any carriage, yacht, billiard table, plate of gold or plate of silver kept for use, persons slaughtering cattle, hogs, and sheep, proprietors of railroads, steamboats, etc., newspapers, persons subject to income duty, executors, trustees, etc., and all others required by law, must make out and present to the Assistant Assessor of the Assessment Division where they reside, or, in case of license, where they design to carry on such business, the lists, returns, applications, etc., as by law required. Requisite blanks will be furnished, on application, to the Assistant Assessor.

Assessor.

City of County of 186 .

COLLECTOR'S NOTICE.

UNITED STATES INTERNAL REVENUE,

_____ Collection District, State of _____

Collector's Office, No. _____ *Street, City of* _____

Having been appointed by the President of the United States Collector of United States Internal Revenue for the _____ District of the State of _____, Notice is hereby given that an office for the collection of said revenue has been opened at No. _____ street,

where distillers of spirits and coal oil, brewers, rectifiers, manufacturers, and all other persons whose applications for license have been filed with the Assessor of said District, will call and pay their taxes and obtain their licenses. Said District comprises the _____ in the county of _____. Also, that I have appointed _____ and _____ Deputy Collectors, and _____ Inspector of spirits, oils, and tobacco.

United States currency and bankable money received for taxes.
Office hours from _____ A.M. until _____ P.M. daily.

Collector of _____ District, State of _____

Dated at 18 .

ASSESSOR'S ADVERTISEMENT.

Section 15, p. 6.

UNITED STATES EXCISE TAX,

_____ Collection District, State of _____

Comprising the* _____ Wards of the _____ of _____ County of _____.

Notice is hereby given, that the lists of valuations and enumerations of property, subject to tax under the "Act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, and the amendatory act approved March 3, 1863, made and taken by the several Assistant Assessors of said Collection District, will remain open for the examination of all persons interested for the space of fifteen days from the date hereof, at my office,† No. _____ street, between the hours of

A.M. and _____ P.M. And immediately after the expiration of the said fifteen days, on the _____ and _____ days of _____ I will receive and determine all appeals relative to erroneous or excessive valuations or enumerations made and taken by the said Assistant Assessors. All appeals to the Assessor as aforesaid must be made in writing, and specify the particular cause, matter, or thing respecting which a decision is requested, and state the ground or principle of inequality or error complained of.

Assessor.

Dated at _____ 186 .

COLLECTOR'S ADVERTISEMENT.

Section 19, p. 17.

UNITED STATES INTERNAL REVENUE,

_____ Collection District, State of _____

Collector's Office, No. _____ Street, _____

Pursuant to the provisions of Section 19 of an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, notice is hereby given to all persons liable to pay duties or taxes under said act, in the _____ District of the State of _____ that the Collector of said District has received from the Assessor thereof his

* This form may be adapted to country Districts by appropriate words descriptive of the District.

† For the country District, say "at the office of _____ in the town of _____ in the Division of said Collection District, between the hours of," etc.

annual collection list pursuant to the provisions of Section 19 of said act; that the duties and taxes assessed by the said Assessor have become due and payable; that the said Collector, or his deputy, will attend for the collection of the same, at his office, No. _____ street, in the city of _____ from and after the _____ instant, until the _____ day of _____ 186 [if for the country, say, "at the places and times designated as follows: At _____ in the county of _____ from the _____ day of _____ to the _____ day of _____ at _____ etc.]; and that all persons who shall neglect to pay the duties and taxes so as aforesaid assessed upon them, to the said Collector, within the period of time above specified, shall be liable to pay ten per centum additional upon the amount thereof. Said District embraces the _____ in the county of _____.

Office hours from _____ A.M. until _____ P.M.

United States currency and bankable money received in payment of taxes.

Collector _____ District, State of _____

LEGAL FORMS.

THE following Forms are prepared and kept for sale by the publishers of this work, Messrs. FITCH, ESTEE & Co., Stationers, 3 Park Place, New York, who pay special attention to the requirements of the Assessors and Collectors of Internal Revenue.

(1.)

WARRANT—MANUFACTURERS.

Sec. 19, p. 17.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To _____, Deputy Collector:

WHEREAS, in pursuance of the provisions of an act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862; _____ of said _____ Collection District of _____ ha become chargeable with and indebted to the United States in the sum of _____ dollars, for duties due and payable to the United States, upon manufactured goods, subject to excise tax, made by _____ and sold or removed from _____ manufactory, for sale or consumption prior and up to the _____ day of _____ 186 _____, which sum of \$ _____ has been demanded of said _____ which he ha hitherto refused and neglected to pay: AND WHEREAS, more than ten days have elapsed since said duties became payable, and the parties so charged therewith still neglect and refuse to pay the same: Now, THEREFORE, YOU ARE HEREBY COMMANDED to distrain upon all the goods, chattels, effects, and real estate of the said _____ or so much thereof as may be necessary for the payment of the said sum of \$ _____ and also for the payment of all reasonable expenses of said distraint. And you will keep the said property so distrained in your possession, and do all things needful and necessary to be done in the premises as required by said act, before the sale thereof. And for so doing, this shall be your warrant, of which make due service, and return to me at this office.

Witness my hand and official seal at _____ this _____ day
of _____ Anno Domini 186 _____.

Collector of Internal Revenue.

_____ District of _____

(2.)

WARRANT—SLAUGHTERED ANIMALS.

Sec. 19, p. 17.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To _____, Deputy Collector.

WHEREAS, in pursuance of the provisions of an Act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862; _____ of said _____ Collection District of _____ ha become chargeable with and indebted to the United States in the sum of _____ ^{T 00} dollars, for duties due and payable to the United States, upon slaughtered _____ for the month of _____ 186 _____, which sum of \$ _____ has been demanded of said _____ which hitherto refused and neglected to pay: AND WHEREAS, more than ten days have elapsed since said duties became payable, and the parties so charged therewith still neglect and refuse to pay the same: NOW, THEREFORE, YOU ARE HEREBY COMMANDED to distrain upon all the goods, chattels, and effects of the said _____ or so much thereof as may be necessary for the payment of the said sum of \$ _____ and also for the payment of all reasonable expenses of said distraint. And you will keep the said property so distrained in your possession, and do all things needful and necessary to be done in the premises as required by said act, before the sale thereof. And for so doing this shall be your warrant, of which make due service, and return to me at this office.

Witness my hand and official seal at _____ this _____ day
of _____ Anno Domini 186 _____.

Collector of Internal Revenue.

_____ District of _____

(2½.)

WARRANT—ANNUAL LIST.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To

Deputy Collector.

WHEREAS, in pursuance of the provisions of an Act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862; of said _____ Collection District of _____ ha become chargeable with and _____ indebted to the United States in the sum of _____ dollars, for the tax which w _____ assessed upon the said _____ and returned to me in the annual list for the year 186 _____, to which sum it became necessary to add ten per centum, amounting to \$ _____ being the penalty for neglect to pay the said tax when the same became due, which sum of \$ _____ together with said penalty of ten per centum has been demanded of the person so chargeable therewith, which he ha hitherto refused and neglected to pay: AND WHEREAS, more than ten days have elapsed since payment of the said tax and the said penalty was demanded, and the person so chargeable therewith still neglect and refuse to pay the same: YOU ARE HEREBY COMMANDED to distrain upon so much of the goods, chattels, and effects of the said _____ if any such can be found, as may be necessary for the payment of the said sum of \$ _____ together with the said penalty, and also for the payment of all reasonable expenses of said distraint. And you will keep the said property so distrained in your possession, and do all things needful and necessary to be done in the premises as required by said act, before the sale thereof. But in case sufficient goods, chattels, and effects can not be found, then you are hereby commanded to seize so much of the real estate of said _____ as may be necessary for the purposes aforesaid. And for so doing, this shall be your WARRANT, of which make due service, and return to me at this office.

Witness my hand and official seal at _____ this _____ day
of _____ Anno Domini 186 _____.

Collector of Internal Revenue.

_____ District of _____

(3.)

WARRANT—DISTILLERS AND BREWERS.

Sec. 55, p. 38.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To _____, Deputy Collector.

WHEREAS, in pursuance of the provisions of an Act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862; _____ of said _____ Collection District of _____ ha _____ become chargeable with and indebted to the United States in the sum of _____ dollars, together with the sum of ten per centum thereon, for duties due and payable to the said United States, upon _____ made by them and sold or removed from their _____ for sale or consumption prior and up to the _____ day of _____ 186 _____, which sum of \$ _____ together with said penalty of ten per centum has been demanded of the persons so chargeable therewith which they have hitherto refused and neglected to pay: AND WHEREAS, more than ten days have elapsed since the said duties and the said penalty became payable, and the parties so chargeable therewith still neglect and refuse to pay the same: YOU ARE HEREBY COMMANDED to distrain upon all the stills, boilers, vats, and all other implements in said _____ and also upon all the liquors, goods, chattels, and effects of the said _____ or so much thereof as may be necessary for the payment of the said sum of \$ _____ together with the said penalty, and also for the payment of all reasonable expenses of said distraint. And you will keep the said property so distrained in your possession, and do all things needful and necessary to be done in the premises as required by said act, before the sale thereof. And for so doing, this shall be your warrant, of which make due service, and return to me at this office _____

Witness my hand and official seal at _____ this _____ day
of _____ Anno Domini 186 _____.

Collector of Internal Revenue.

_____ District of _____

(3½.)

WARRANT—LICENSE NOT IN ANNUAL LIST.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To _____, Deputy Collector:

WHEREAS, in pursuance of the provisions of an Act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862, and of the subsequent acts amendatory thereof _____ of said _____ Collection District of _____ ha become chargeable with and _____ indebted to the United States in the sum of _____ ¹⁰⁰ dollars, for the tax which w _____ assessed upon the said _____ for license as _____ and returned to me by the Assessor in the list for the month of _____ 186 , which sum of \$ _____ has been demanded of the person so chargeable therewith, which he ha hitherto refused and neglected to pay: AND WHEREAS, more than ten days have elapsed since payment of said tax was demanded, and the person so chargeable therewith still neglect and refuse to pay the same: YOU ARE HEREBY COMMANDED to distrain upon so much of the goods, chattels, and effects of the said _____ if any such can be found, as may be necessary for the payment of the said sum of \$ _____ and also for the payment of all reasonable expenses of said distraint. And you will keep the said property so distrained in your possession, and do all things needful and necessary to be done in the premises as required by said act, before the sale thereof. But in case sufficient goods, chattels, and effects can not be found, then you are hereby commanded to seize so much of the real estate of said _____ as may be necessary for the purposes aforesaid. And for so doing, this shall be your WARRANT, of which make due service, and return to me at this office.

Witness my hand and official seal at _____ this _____ day
of _____ Anno Domini, 186 .

Collector of Internal Revenue.

_____ District of _____

(4.)

WARRANT—RAILROADS, STEAM AND FERRY BOATS.

Section 19, p. 17.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To

Deputy Collector.

WHEREAS, in pursuance of the provisions of an Act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862; _____ of said _____ Collection District of _____ ha become chargeable with and indebted to the United States in the sum of _____ dollars, for duties due and payable to the United States, upon the gross amount of _____ receipts on _____ for the month of _____ 186 , which sum of \$ _____ has been demanded of said _____ which _____ hitherto refused and neglected to pay; AND WHEREAS, more than ten days have elapsed since said duties became payable, and the parties so charged therewith still neglect and refuse to pay the same: NOW, THEREFORE, YOU ARE HEREBY COMMANDED to distrain upon all the goods, chattels, and effects of the said _____ or so much thereof as may be necessary for the payment of the said sum of \$ _____ and also for the payment of all reasonable expenses of said distraint. And you will keep the said property so distrained in your possession, and do all things needful and necessary to be done in the premises as required by said act, before the sale thereof. And for so doing this shall be your WARRANT, of which make due service, and return to me at this office.

Witness my hand and official seal at _____ this _____ day
of _____ Anno Domini 186 .

Collector of Internal Revenue.

_____ District of _____

(4½.)

WARRANT—SEIZURE FOR TAXES UNDER SECTION 70.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To

Deputy Collector.

WHEREAS, in pursuance of the provisions of an Act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862; of said Collection District of ha become chargeable with and indebted to the United States in the sum of 1000 dollars for duties due and payable to the United States upon manufactured goods, subject to excise tax, made by and sold or removed from manufactory, for sale or consumption prior and up to the day of 186 , which sum of \$ has been demanded of said which he ha hitherto refused and neglected to pay: AND WHEREAS, more than ten days have elapsed since said duties became payable, and the parties so charged therewith still neglect and refuse to pay the same: Now, THEREFORE, YOU ARE HEREBY COMMANDED to take possession of all the goods, wares, and merchandise manufactured and unsold by the said And you will keep the said property so seized in your possession, and do all things needful and necessary to be done in the premises as required by said act, until otherwise ordered by me. And for so doing, this shall be your WARRANT, of which make due service, and return to me at this office.

Witness my hand and official seal at this day
of Anno Domini 186 .

Collector of Internal Revenue.

_____ District of _____

(5.)

WARRANT.

May be used under Sections 46, 80, 88.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To

Deputy Collector.

WHEREAS, in pursuance of the provisions of an Act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862; _____ of said _____ Collection District of _____ ha _____ become chargeable with and indebted to the United States in the sum of _____ dollars, together with the sum of _____ per centum thereon, for duties due and payable to the said United States, upon _____ which sum of \$ _____ together with the penalty of \$ _____ per centum has been demanded of the _____ so chargeable therewith, which _____ have hitherto refused and neglected to pay; AND WHEREAS, the said _____ still neglect to pay the same with the penalty: YOU ARE COMMANDED, THEREFORE, to distrain upon all the goods, chattels, and effects of the said _____ for the payment of the said sum of \$ _____ and also for the payment of all reasonable expenses of said distraint. And you will keep the said property so distrained in your possession, and do all things needful and necessary to be done in the premises as required by said act, before the sale thereof. And for so doing this shall be your WARRANT, of which make due service, and return to me at this office.

Witness my hand and official seal at _____ this _____ day
of _____ Anno Domini 186 .

Collector of Internal Revenue.

_____ District of _____

(5½.)

WARRANT—SEIZURE UNDER SECTION 70 FOR VIOLATION OF
SECTION 68.

UNITED STATES OF AMERICA,

_____ Collection District, State of _____

To _____ Deputy Collector.

WHEREAS, in pursuance of the provisions of an Act of Congress of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862, it became the duty of _____ of said

Collection District of _____ to make return of the products and sales, or delivery of _____ manufactures, as required by the 68th Section of said act: AND WHEREAS, said _____ ha refused and neglected to make such return, as required by said section, of the products and sales, or delivery of _____ manufacture for the month of _____

AND WHEREAS, the said _____ still neglect to make such return: NOW, THEREFORE, YOU ARE HEREBY COMMANDED to seize all the goods, wares, and merchandise manufactured and unsold by the said _____ And you will keep the said property so seized in your possession, and do all things needful and necessary to be done in the premises as required by said act, until otherwise ordered by me. And for so doing, this shall be your WARRANT, of which make due service, and return to me at this office.

Witness my hand and official seal at _____ this _____ day
of _____ Anno Domini 186 .

Collector of Internal Revenue.

_____ District of _____

(6.)

R E T U R N .

In pursuance of the command of the annexed WARRANT, and for want of payment of the several sums of money demanded therein, I did on the _____ day of _____ 186____, distrain upon the following goods, chattels, and effects of the said _____ as per account marked _____ hereunto attached, and I also delivered to the said _____ a true copy of said account signed by me, with a note and memorandum of the sum due and demanded by virtue of said warrant, together with notice of the time and place of sale of said goods, chattels, and effects, by leaving the same at the dwelling of the said* as required by law.

Deputy Collector of Internal Revenue.

_____ Collection District, State of _____
 (6½)

ACCOUNT of goods and chattels of _____ distrained on
 day of _____ A.D. 186____, by _____

Collector.

* Here insert name of owner, or name of "the possessor of said goods, chattels, and effects."

(7.)

APPOINTMENT OF KEEPER OF GOODS SEIZED.

Sections 19, 70.

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

_____ Collection District, State of _____

_____ 186____.

I hereby appoint and constitute you keeper of the goods, wares, and merchandise now in the possession of _____ at _____ in _____ by virtue of a seizure made by me of said property for default and neglect to pay the tax assessed upon said _____ according to the provisions of an act entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862.

You are therefore authorized and required to safely keep the same in the custody of the law until otherwise ordered by me.

 Collector _____ District.

To _____

(8.)

NOTICE AND ACCOUNT OF ARTICLES DISTRAINED.

Sections 19, 55.

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

_____ Collection District, State of _____

M _____ 186 .

SIR: The annexed is a true copy of an account of the goods and chattels found in your possession, which I caused to be distrained on the _____ day of _____ 186 , because of default in the payment of taxes, due by you to the United States, under the Excise Law. The amount of said taxes is _____ ^{TOT} dollars.

You are hereby notified that, unless the said sum, together with the expenses of distraint, are paid, on or before the _____ day of _____ A.D. 186 , the goods and chattels mentioned in the hereunto annexed account, will be exposed for sale at public auction on the _____ day of _____ A.D. 186 , at _____ in _____

Collector.

ACCOUNT

of goods and chattels of _____ distrained on _____ day of _____
A.D. 186 , by _____

Collector.

(9.)

SUMMONS UNDER SECTION 70.

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

_____ Collection District, State of _____

_____ 186 .

You are hereby summoned and enjoined to appear before Assessor of said Collection District, on the _____ day of 186 , at o'clock M. of said day, at _____ in then and there to show cause, if any there be, why, for your neglect and refusal to pay the taxes assessed on articles manufactured by you, in accordance with the provisions of the Excise Law of the United States, and amounting to the sum of \$ _____ the goods, wares, and merchandise manufactured and unsold by you, which I have seized by virtue of said act, and a description or account of which is hereunto annexed, should not be declared forfeited to the United States.

And you are notified that if, at or before the time of such hearing before the said _____ Assessor of said district, the taxes aforesaid, together with the expenses herewith incurred, shall not have been paid, then the articles aforesaid will be declared forfeited, and will be sold for the benefit of the United States.

Collector _____ District.

To _____

(10.)

ASSESSOR'S JUDGMENT UNDER SECTION 70.

OFFICE OF THE ASSESSOR OF INTERNAL REVENUE,

_____ Collection District, State of _____

_____ 186 .

WHEREAS, on the _____ day of _____ 186 , _____ Col-
 lector of the _____ District of the State of _____ did issue a
 summons as follows, to wit:

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

_____ Collection District, State of _____

_____ 186 .

You are hereby summoned and enjoined to appear before
 Assessor of said Collection District, on the _____ day of
 186 , at _____ o'clock _____ M. of said day, at _____ in _____ then
 and there to show cause, if any there be, why, for your neglect and
 refusal to pay the taxes assessed on articles manufactured by you, in
 accordance with the provisions of the Excise Law of the United
 States, and amounting to the sum of \$ _____ the goods, wares, and
 merchandise manufactured and unsold by you, which I have seized
 by virtue of said act, and a description or account of which is here-
 unto annexed, should not be declared forfeited to the United States.

And you are notified that if, at, or before the time of such hearing
 before the said _____ Assessor of said District, the taxes afore-
 said, together with the expenses herewith incurred, shall not have
 been paid, then the articles aforesaid will be declared forfeited, and
 will be sold for the benefit of the United States.

Collector _____ District.

To _____

And whereas said summons was served upon the said
 in person, by _____ Deputy Collector of said District, on the
 _____ day of _____ 186 , and whereas the same was returned to
 said Collector by said Deputy Collector, with the following return
 thereon, to wit: _____ Now, therefore, I do adjudge that
 the said summons, service, and return are sufficient, as required by
 the 70th section of said act, and the said articles are hereby declared
 forfeited to the United States.

_____ Assessor of the _____ Collection District, State of _____

(11.)

NOTICE OF SALE OF REAL ESTATE UNDER SECTION 21.

OFFICE OF THE COLLECTOR OF INTERNAL REVENUE,

_____ Collection District, State of _____

_____ 186 .

WHEREAS, by virtue of the Excise Law of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1st, 1862, you are indebted to said United States in the sum of \$ _____ for taxes and penalty assessed upon you in accordance with the provisions of said act: AND WHEREAS you have failed to pay said taxes as required: AND WHEREAS goods, chattels, and effects sufficient to satisfy said taxes have not been found in your possession; NOW, THEREFORE, you are hereby notified that, by virtue of the 21st section of said act, I have levied upon the following described real estate belonging to you, to wit: _____ And you are further notified that said real estate will be by me offered for sale at public auction on the _____ day of _____ 186 , at _____ o'clock _____ M. of said day, at _____ and the proceeds of such sale will be applied to the payment of said taxes and penalty, and the expenses herewith incurred.

Collector _____ District.

To M _____

(12.)

BILL OF SALE.

Section 19, p. 18.

TO ALL TO WHOM THESE PRESENTS SHALL COME,

I, _____ Collector of Internal Revenue, for the _____ District of the State of _____ send Greeting : WHEREAS, by virtue of an Act of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, _____ of _____ in the _____ County of _____ and State of _____ was assessed in the sum of _____ dollars, as a tax or duty under said law. And the said tax or duty, and the list containing the same, was committed unto me, the Collector as aforesaid, to collect the same. AND WHEREAS, I, the said Collector, within the time prescribed by said act, made a demand upon said _____ for the payment thereof, which said payment the said _____ hath neglected and wholly refused to make; by reason whereof, and by force and virtue of said act, it became necessary to proceed to collect the said tax or duty by distraint and sale. Whereupon I, the said Collector, seized the goods, chattels, and things in the schedule hereunto annexed particularly mentioned and described, and after giving due notice of the time and place of sale thereof, by advertisements and otherwise, as required by law, did on _____ the _____ day of _____ Anno Domini 186____, expose the same to sale by public auction, when and where _____ of _____ bought the same, for the price or sum of _____ dollars, he being the highest and best bidder, and that the highest and best price offered for the same. Now KNOW YE, that I, _____ Collector as aforesaid, by force and virtue of the authority in me vested by the said act, and for and in consideration of the said sum of _____ dollars, to me in hand paid by the said _____ have sold and transferred unto the said _____ his heirs and assigns, all the said goods, chattels, and things in the schedule hereunto annexed particularly mentioned and set forth. To HAVE AND TO HOLD the same, and every part or parcel thereof, unto the said _____ and to his heirs and assigns.

In witness whereof, I, the said Collector, have hereunto set my hand and affixed my seal this _____ day of _____ in the year of our Lord one thousand eight hundred and _____

Signed, sealed, and delivered in the presence of us.

SCHEDULE

referred to in the foregoing and annexed bill of sale from _____ to

Collector,

(13.)

COLLECTOR'S DEED OF REAL ESTATE SOLD UNDER
SECTION 21.

TO ALL PERSONS TO WHOM THESE PRESENTS SHALL COME,

Greeting:

WHEREAS, by virtue of an act of the United States, entitled "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1892, of in the County of and State of was assessed in the sum of dollars and cents as duty, and the said tax, or duty, and the list containing the same, was committed unto, Collector of the District within said State for collection, whose duty it was to collect the same. And whereas said Collector within the time prescribed by said act, made a demand upon said for payment of said duty, or tax, as required by said act. And whereas and because said neglected and refused to pay said tax, or duty, after such demand therefor, it became necessary to proceed to collect the same by distraint and sale. And whereas and because goods, chattels, or effects of said delinquent sufficient to satisfy said duties could not be found by said Collector or his said Deputy, the said Collector proceeded to collect the same by seizure and sale of real estate of said delinquent, and on the day of seized the real estate of said hereinafter described, and on the day of gave written notice to said that the real estate hereinafter described had been seized as aforesaid, and that it would be sold at public auction, at in the town of in the County of on the day of at o'clock, said place of sale being not more than five miles distant from the said estate seized, and the estate to be sold being described with reasonable certainty, and the time of sale being not less than ten nor more than twenty days from the time of giving said notice, which notice was served upon said by the said officer by and said officer caused a notification to the same effect to be published in a newspaper published within the County of where said seizure was made, and also caused a like notice to be posted up at the post-office in nearest the place of residence of said and in two other public places within said county; and at the said time and place appointed, said proceeded to offer said estate at public auction, offering the same at a minimum price, to-wit: the amount of duties, with all additional sums, charges, and expenses, amounting in all to the sum of dollars and cents and the same was sold to of in the County of and State aforesaid, he being the highest bidder therefor, for the sum of dollars and cents.

NOW, THEREFORE, KNOW YE, that I, said of in the County of and State aforesaid, in my official capacity of Collector, as aforesaid, in consideration of the sum of dollars and cents, paid by said do hereby bargain, grant, sell, and convey unto said all the right, title, and interest which said had at the time of said seizure and sale, and which the United States acquired by virtue thereof, or in any other manner, has in and to the following described real estate, situate in the town of aforesaid, to-wit:

TO HAVE AND TO HOLD the same to him the said his heirs and assigns to his and their use and behoof forever, subject, nevertheless, to redemption by said according to the provisions of said act.

IN WITNESS WHEREOF, I, the said Collector, in my said official capacity, have hereunto set my hand and seal, and the Collector has seal of office, this day of A. D. eighteen hundred and sixty.

Signed, sealed, and delivered in presence of

AFFIDAVIT OF PARTY DESIRING CANCELLATION OF BOND
GIVEN FOR EXPORT.

State of _____

being duly sworn, according to law, deposes and says :
That upon the _____ day of _____ A.D. 186 _____, _____ of
executed to _____ Esq., Collector of Internal Revenue for
District, State of _____ a bond, in the penal sum of _____ dollars
conditioned that the said _____ would export or pay the duties
on _____ gallons of _____ whereupon the said Collector gave the
said _____ a permit to remove the same for exportation. That
upon the _____ day of _____ A.D. 186 _____, _____ exported from
the port of _____ to the port of _____ gallons of _____ That
the said _____ thus exported is the identical _____ for the ex-
portation of which said bond was executed, and the said permit to
remove for exportation given as aforesaid

And deponent further says, that the same was truly exported as
certified by the Custom-house Officer, whose certificate is hereto
annexed, and that all the conditions of said bond have been faith-
fully complied with in every particular, and that the same ought,
therefore, to be canceled and declared void and of no effect.

(Signed) _____

Sworn and subscribed, before me, this _____ day of _____ A.D.
186 .

Witness my hand and official seal,

There must accompany this affidavit the certificate of an officer of the Customs,
that the exportation has really taken place, with the date and manner thereof.

AFFIDAVIT OF PARTY DESIRING CANCELLATION OF BOND
GIVEN FOR RE-DISTILLATION AND EXPORTATION.

State of _____

being duly sworn, according to law, deposes and says:
That upon the _____ day of _____ A.D. 186____, of
executed to _____ Esq., Collector of Internal Revenue for
District, State of _____ a bond, in the penal sum of _____ dollars,
conditioned that the said _____ would export or pay the duties
on _____ gallons of distilled spirits. Whereupon the said Collector
gave the said _____ a permit to remove the same to
for the purpose of re-distillation and exportation. That the said
_____ gallons of spirits were so re-distilled, and produced
_____ gallons of alcohol _____ per cent. above proof; that this is the
whole product of said spirits and no more. That upon the
day of _____ A.D. 186____, _____ exported from the port of
_____ to the port of _____ gallons of alcohol, being the pro-
duct of the _____ gallons of spirits, to export which said bond was
executed, and the said permit to remove given by the Collector

And deponent further says, that the said alcohol was truly ex-
ported, as certified by the Custom-house Officer, whose certificate is
annexed, and that all the conditions of said bond have been faith-
fully complied with in every particular, and that the same ought,
therefore, to be canceled and declared void and of no effect.

(Signed)

Sworn to and subscribed, before me, this _____ day of _____
A.D. 186____.

Witness my hand and official seal,

There must accompany this affidavit the certificate of an officer of the Customs,
that the exportation has really taken place, with the date and manner thereof.

BOND FOR THE REMOVAL OF MEDICINES, PREPARATIONS, COMPOSITIONS, PERFUMERY, AND COSMETICS, MENTIONED IN SECTION 109, AND INTENDED FOR EXPORT.

KNOW ALL MEN BY THESE PRESENTS, That we are held and firmly bound unto the UNITED STATES OF AMERICA in the full and just sum of dollars, lawful money of the United States, to which payment, well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents.

Sealed with our seals, and dated this day of in the year one thousand eight hundred and sixty- .

The condition of the foregoing obligation is such, that whereas the said ha received a permit to remove to the for the purpose of exportation, the following described articles, to wit: being the same articles described in the invoice hereunto annexed, from the carried on by the said situate in the of county of and State of and in the Collection District of said State, without having stamps affixed thereto, and without being charged with duty under the Excise Laws of the United States.

NOW, THEREFORE, if the said shall export the said articles as stated, within thirty days from the date of the execution of this bond, then the above obligation to be void and of no effect, otherwise it shall abide and remain in full force and virtue.

Sealed and delivered in the presence of—

INVOICE OF ARTICLES MENTIONED IN SCHEDULE C., INTENDED FOR EXPORT.

Invoice of intended for exportation, to be sold or removed from the carried on by situate in the of county of and State of viz.:

MARKS AND NUMBERS:

Permission is requested to remove the above described articles to for the purpose of exportation to and for no other purpose whatever.

(Signed)

Dated at this day of 186 .

OATH OF MANUFACTURER.

I do swear that have manufactured or prepared the above described articles for the purpose of exportation, and that desire to obtain a permit for the removal of said articles from our for the purpose of delivering the same to of without having stamps affixed thereto, and without being charged with tax under the Excise Law of the United States, and for no other purpose whatever.

(Signed)

Sworn and subscribed before me, }
this day of 186 . }

OATH OF EXPORTER.

I do swear that intend to export the above described articles, and that desire to obtain a permit to remove the same to for the purpose of exportation, and for no other purpose whatever.

(Signed)

Sworn and subscribed before me, }
this day of 186 . }

P E R M I T .

Permission is hereby granted to to remove the above described articles from their without having stamps affixed thereto, and without being charged with duty under the Excise Law of the United States, for the purpose of delivering them to and permission is also given to to remove the above described articles from this district to the for the purpose of exportation, and for no other purpose whatever.

(Signed)

Collector _____ District of _____

Dated at this day of 186 .

DECISIONS

OF THE

COMMISSIONER OF INTERNAL REVENUE.

(No. 1.)

OFFICE OF INTERNAL REVENUE, *October, 1862.*

DECISION.

THE general principle of the Excise Law is, that each particular manufacture is taxed for its value, though materials used in its production are, in themselves manufactures, on which a duty has been previously paid. This is true of shoes made from taxed leather, of engines made from iron, on which a tax has been paid, etc., etc.

Where a manufacturer has goods on hand at the place of manufacture, but has not taken out a license, nor kept his factory in operation since September 1st; such goods are subject to duty whenever sold or removed from the place of manufacture.

(No. 2.)

October, 1862.

DECISION

CONCERNING THE TANNING OF LEATHER.

A tanner who receives hides from other parties (owners), upon an agreement to tan the same by the piece, or by the pound, may remove the tanned leather, without inspection, to such owners, whenever it is ready to go forward; having first obtained and filed at this office the written certificate of the Assessor and Collector of the District in which the tannery is situated, that in their judgment such removal will not be prejudicial to the just administration of the Excise Law: *Provided*, that every tanner so removing tanned leather shall make a monthly return to the Assessor of the District of the number and weight of the sides or pieces of leather so removed: and provided, that he shall furnish to the Assessor, monthly, the Inspector's certificate of the weight and quality of the leather so removed during the preceding month, and that the tax shall be paid in the District where the tannery is situated.

(No. 3.)

October, 1862.

DECISION

IN REFERENCE TO TANNING LEATHER AND MAKING SHOES.

Tanning leather and manufacturing shoes are distinct branches of manufactures, and the product of each must be taxed, though the same person may be engaged in both branches of business.

The cutting of soles, however, as subjecting the material to no new process affecting its quality, may be considered as part of the shoemaking, and exempt as such from taxation as a separate manufacture.

Finished or curried upper leather made from rough leather, upon which the tax has actually been paid, is not subject to any additional tax in consequence of such finishing or currying.

(No. 3½.)

DECISION

IN REGARD TO HARNESS AND UPPER LEATHER.

1. The tax on *harness* leather (whether five or seven mills) is to be paid but *once*, whether the leather is tanned and finished by the same parties in the same place, or in different places, or by different parties in different places.

2. Finished or curried *upper* leather made from rough leather (except calf skins), hemlock tanned, or from rough leather tanned in whole or in part with oak, on which rough leather the tax (of five mills, seven mills, or one cent) has already been paid, is not subject to any additional tax in consequence of such finishing or currying, wherever the latter may be done.

(No. 4.)

October, 1862.

DECISION

IN REFERENCE TO THE PLACE WHERE A MANUFACTURER'S LICENSE
SHOULD BE TAKEN OUT AND THE TAX PAID.

A manufacturer's license should be taken out in the District where the manufactory is situated. The taxes must also be paid to the Collector of the same District.

Goods sent by a manufacturing establishment to its agent are regarded as still in the factory. In such case the tax is due when the goods are sold or removed from the agent's hands.

(No. 5.)

October, 1862.

DECISION

IN REFERENCE TO GOODS PRINTED SINCE AUGUST 31ST, UPON CLOTHS
MANUFACTURED PREVIOUS TO SEPTEMBER 1ST.

Goods printed since August 31st, upon cloths manufactured previous to September 1st, on which no duty or tax has been paid, are liable to assessment upon the present value of the goods.

The provision of section 75 authorizes an assessment upon the *increased value* only when the duty or tax shall have been paid before the cloths were so prepared or printed.

Manufacturers of rubber, oil, and other cloth, using goods on which the tax has been paid, are liable to taxation only upon the increased value.

(No. 6.)

October, 1862.

REGULATIONS

IN REGARD TO THE TAX UPON MANUFACTURES PRODUCED SINCE THE 31ST DAY OF AUGUST, AND DELIVERED UNDER CONTRACTS OF SALE MADE PRIOR TO THE 1ST OF JULY LAST.

The manufacturer will pay the duty upon such goods without regard to the fact of such contract.

The manufacturer will be authorized to collect of the purchaser the amount of the taxes so paid whenever satisfactory proof shall be furnished to the Commissioner of Internal Revenue that the contract was made prior to the first day of July last, and in good faith between the parties and toward the Government, and that the taxes properly assessed upon such goods or manufactures have been actually paid by the seller.

A manufacturer of any article for the Government must pay the tax as though he were selling to an individual.

(No. 7.)

October, 1862.

DECISION

IN REFERENCE TO MANUFACTURERS OF CLOTHING.

When persons receive from a manufacturer of clothing, whether in the same town or at a distance, garments to be made, and, when finished, to be returned to the manufacturer or owner as aforesaid, such persons may not be required to pay the tax of three per cent. on the value thereof: *Provided*, that at the request of the Assistant Assessor they make out a list subscribed and sworn: which list shall contain the quantity of garments so made up during each month, and as near as may be, the value thereof; together with the name and residence of the person for whom the labor has been performed. Such list shall be transmitted, by the Assessor receiving the same, to the Assessor of the District wherein the owner of the goods resides, or has his usual place of business, to the end that the tax thereon due, under the Excise Laws, may be paid in the District where the actual owner's place of business is situated.

(No. 8.)

October, 1862.

DECISION

IN REGARD TO IRON CASTINGS.

1st. All castings which are so well known and so generally used as to have a commercial value, must be taxed as manufactures when sold or removed.

2d. Other castings made upon special order of a machinist, but which are not known to the trade as manufactures in themselves, are exempt, not being manufactures within the contemplation of the law.

Where a person makes castings only, he must pay the tax thereon. If, however, he manufactures castings, and uses them himself in the manufacture of other articles, the tax can be assessed only on the last. The right to levy the tax depends upon the fact of sale, or removal for sale or consumption.

(No. 9.)

October, 1862.

DECISION

IN RELATION TO PARTNERSHIPS.

Section 6 provides that any number of persons carrying on business in copartnership may be licensed to transact such business at the place and in the manner specified in the license. In order that one license will avail for several persons or members of a firm, the Assessor must be satisfied :

1st. That a legal and *bona fide* partnership exists, and not merely an arrangement or understanding by which to evade the full effect of the License Law.

2d. That the parties have a place of business, and only one place, which is common to all.

3d. That the alleged members are mutually responsible for the acts of each other, and that they jointly share the benefits and suffer the losses of a common business.

4th. That the parties, on no occasion, transact business on private account in the branch for which the firm purports to have been organized.

(No. 10.)

October, 1862.

DECISION

IN REFERENCE TO LAWYERS, ETC.

A lawyer having taken out a license to practice law in a certain State for one year, will not be permitted to remove (with the design of permanently locating) to another State and practice his profession there without having first taken out a new license in the State to which he may have removed. If, however, the office from which the lawyer removes be taken by another lawyer, his license might be made available to the new-comer under section 63.

A lawyer licensed to practice law in a certain State may, however, go into another State, or into another county of the same State, on a temporary employment to argue a cause, or to give advice to clients, without being required to take out a license in such State or County.

A lawyer who displays a sign at his residence and transacts business there, as well as at his office, must take out two licenses.

If a person holds out to the public by words, deeds, or writing, that he is engaged in any kind of business requiring license, he must take license therefor, although the business in question may not be his chief or exclusive occupation.

(No. 11.)

October, 1862.

DECISION

IN REFERENCE TO MARKET-MEN, AND OTHER DEALERS.

Generally, the business of one who keeps a stall in the market is that of a retail dealer. There are exceptions, however. The Assistant Assessor and Assessor must judge in each case. If the dealer sells chiefly or entirely to consumers, though he may often sell in the original packages, he should be classed as a retail dealer. If, on the other hand, his sales are generally in the original packages, or if it is his occupation to sell to those who buy to sell again, or if this part of his business is considerable, so much that he depends upon and procures stock with reference to it, he should be classed as a wholesale dealer, even though he sells at retail. The law contemplates sales at retail by wholesale dealers.

A dealer who sells soap, candles, starch, tea, or other articles by the original package, or salt by the wagon load, etc., to *consumers*, is not a wholesale dealer under the law, but if he sells to those who sell again, he will be required to have a wholesale dealer's license. A furniture dealer who sells a bureau, sofa, or table to customers for their own use, whether in the package in which he received it or not, is not a wholesale dealer.

(No. 12.)

October, 1862.

DECISION

IN REFERENCE TO COLLECTORS OF RENTS.

A person engaged in settling an estate, who collects rents merely as an incident thereto, and not as an occupation, is not liable to a license as a commercial broker. If, however, he in any way indicates his readiness to engage in such business, and accepts it whenever offered, then he is liable to a license tax, under section 64, item 14. The amount of business actually done is not conclusive evidence upon the point. The main inquiry is, Is it the person's occupation "to purchase, rent, or sell real estate for others?" Nor is it necessary that he should be engaged exclusively in this employment.

(No. 13.)

October, 1862.

DECISION

IN REFERENCE TO BROKERS AND BANKERS.

It is impossible to lay down an arbitrary rule by which to test a man's business, and decide whether he is a broker or a banker. The law is explicit. Assistant Assessors must exercise their best judgment, with the facts of each case in view. Parties who feel aggrieved can appeal to Assessors. If an attempt were made to decide in advance, such a decision would confuse the judgment of the local officers, rather than aid it.

(No. 14.)

February, 1863.

DECISION

CONCERNING BANKS, TRUST COMPANIES, AND SAVINGS INSTITUTIONS.

The 82d section of the Excise Law requires the managers of all banks, trust companies, and savings institutions, under whatever style or name known or called, to withhold three per centum from all payments on account of any dividends, in scrip or money, declared due or payable after September 1st, 1862, to stockholders or depositors, and make return and payment thereof, with three per cent. of all sums added to surplus or contingent fund, to the Commissioner of Internal Revenue.

It is desirable that returns shall be made as often as once in three months; but where dividends are only declared at regular periods of the year, and a statement rendered to that effect, no return will be required at any other time. When making return, the dates of the previous and present dividend must be inserted, that the whole year may be accounted for.

The tax is to be assessed upon all divisions of profits after September 1st, without regard to the time or mode in which they were acquired. The whole amount of dividend is subject to the tax, although it may exceed the net earnings.

Interest paid to depositors is to be considered as a dividend; but the first return will only include payments of interest due or payable after September 1st, 1862. The company may assume the tax, pro

vided the Government receives its due proportion—the amount paid to stockholders or depositors being $\frac{97}{100}$ of the sum upon which the three per cent. is estimated.

Blanks will be furnished upon application, which must be duly filled, and sent to this office. The amount of tax should be deposited with the nearest United States Assistant Treasurer, or designated depository, and his *original* certificate therefor sent with the return; but, if more convenient, payment may be made by draft or in Treasury notes.

(No. 15.)

October, 1862.

DECISION

IN REGARD TO RECTIFIER'S LICENSE.

The basis for calculating the amount of license duty that a rectifier of liquor is subject to, under the Internal Revenue Law, is, the number of barrels or casks, containing not more than forty gallons each, produced by the process of rectification; and not on the quantity of proof liquor used. Rectifiers will keep a record of the quantity of liquor produced, and will be required to make a monthly return of the same to the Assistant Assessor, subscribed and sworn, and to pay the amount of license tax accrued thereon, when required by the Collector.

(No. 16.)

October, 1862.

DECISION

IN REFERENCE TO EXPORTATION OF DISTILLED SPIRITS AND COAL OIL.

Distilled spirits may be removed from the place of manufacture for the purpose of being exported, or for the purpose of being re-distilled for export; and refined coal oil may be removed for the purpose of being exported, after the quantity of oil or spirits so removed shall have been ascertained by inspection, according to the provisions of the Excise Law, upon and with the written permission of the Collector (see Form No. 31) of the District, without payment of the tax thereon, previous to such removal. The owner thereof having first

given bonds (Form No. 32) to the United States, with sufficient sureties in at least double the amount of said duty, to export said spirit or oil, or pay the duties thereon within a period not exceeding ninety days, from the date of said bond.

This bond must be given by the owner of the spirit or oil, whether distiller or otherwise, and must be executed to the satisfaction of the Collector before the spirit or oil is removed from the premises where distilled or manufactured.

When a bond for export has been given and a permit granted, the spirits or oil may be exported from the specified port, without the intervention of the Collector, under the Excise Laws, at such port.

(No. 17.)

October, 1862.

DECISION

IN REGARD TO THE MANUFACTURE OF ALCOHOL FROM WHISKY, DISTILLED AND REMOVED FROM THE PLACE OF MANUFACTURE PRIOR TO SEPTEMBER 1st, 1862.

Alcohol manufactured from whisky, distilled prior to September 1st, 1862, and on which an excise tax has not been paid, will be subject to a duty of three per cent. *ad valorem*.

(No. 18.)

October, 1862.

DECISION

IN REFERENCE TO SALE OF LIQUORS.

Alcohol, or spirituous liquors of any kind, can only be used by an apothecary in *compounding* medicines.

When sold otherwise, he will be required to take license as a dealer.

A license to wholesale liquor confers no authority upon the party holding such license to retail liquor. Nor does a license to sell liquor authorize the sale of any other kind of merchandise.

(No. 19.)

October, 1862.

DECISION

IN REFERENCE TO COAL-OIL DISTILLERS (BONDED WAREHOUSE).

The owner or owners of any coal-oil distillery may erect a warehouse, at his or their own expense, of materials to be approved by the Collector of the District. Said warehouse, when approved by the Collector, is hereby declared a bonded warehouse of the United States, to be used only for storing coal oil; and to be under the custody of the Collector or his Deputy. The duty on the oil stored in such warehouse shall be paid when, and as the oil is sold, or removed from such warehouse for sale.

(No. 20.)

October, 1862.

DECISION

IN REFERENCE TO DISTILLATE (GRANTING PERMITS TO REMOVE, ETC.)

1st. Collectors may grant permits to producers of coal oil, not refined and known as "Distillate," to remove such distillate from the place of production for the purpose of refining the same elsewhere, upon condition that the producer or owner first give bonds, to the satisfaction of the Collector of the District where the same is produced, that the distillate shall be so refined and the tax or duty thereon paid to the Collector of the District where the same shall be refined. *Provided, however*, that the oil, when refined, may be bonded for exportation under the regulations relating to the exportation of coal oil. (See Decision No. 92, p. 263.)

2d. It shall be the duty of Collectors and Deputy Collectors, before granting a permit for the removal of distillate, to cause the casks containing the same to be marked in such manner that they may be identified; and the permit shall contain an accurate description of such marks, and a copy of the permit shall be transmitted to the Collector of the District to which the distillate is to be removed.

(No. 21.)

October, 1862.

DECISION

INTERPRETING SECTION 77, IN RELATION TO CARRIAGES, YACHTS,
BILLIARD-TABLES, AND PLATE.

Sec. 77. The phrase, "any person or persons owning, possessing, or keeping any carriage, yacht, and billiard-table," is to be interpreted as referring to three different classes of owners, viz.: Such as possess any carriage; and, as a second class, such as possess any yacht; and, as a third class, such as possess any billiard-table.

There is nothing in the wording of the law referring to plate, that could lead to the inference that the tax upon it is to be made contingent upon the keeping of a carriage, yacht, or billiard-table.

The tax of ten dollars upon billiard-tables kept for use, as provided in Schedule A, does not apply to billiard-tables kept for hire, and subjected to a license tax in section 64, article 20.

The phrase, "kept for use," employed in reference to silver plate, is construed to except silver plate or ware "kept for sale," and also that which is in possession of a family, or its members, as souvenirs or keepsakes.

The plate properly taxable is that which has been purchased for the use of the family, or has been presented to the family as a part of the household furniture, and as such is kept for use, whether for ornament or actual service. In the execution of the law, Assessors are directed to allow owners of silver-ware to have the same weighed, and to make report thereof.

(No. 21½.)

December, 1862.

DECISION

IN REFERENCE TO YACHTS.

The provisions of section 77 providing for the taxation of yachts, is construed to apply only to vessels so known technically in the maritime language of this country, and to such of that class as are used for racing or purposes of pleasure.

(No. 22.)

October, 1862.

DECISION

IN REFERENCE TO SHIP AND BOAT BUILDING.

Vessels and steamers that are built and launched in the ordinary manner, are exempt from taxation. Several of the articles of which the vessel is composed are considered as manufactures, and will be subject to duty. Nails, engines, copper, cordage, etc., will pay duty as manufactures when removed from the place of manufacture. If produced by the builder of the ship, he is to be treated as a manufacturer of such nails, engines, etc., and to be taxed upon the product. Boats propelled by oars are regarded as manufactures.

There may be vessels that would not be included in either of the specified classes whose classification can not be anticipated, and which must be assigned to one class or the other, according to the facts.

(No. 23.)

October, 1862.

DECISION

DEFINING WHO MUST HAVE A PEDDLER'S LICENSE.

Dealers in ice, who supply customers from carts and wagons, collecting their bills monthly or at the end of the season, do not require a peddler's license for such carts and wagons, although occasional small sales of ice are made by such drivers. They do not travel from place to place for the purpose of *selling*, but to *deliver* what has been previously sold. The same rule applies to milk wagons, grocers' wagons, bakers' and butchers' carts, used to *deliver* what was previously purchased or contracted for. It does not apply to bread, meat, and fish carts, dealers in fruit and vegetables, owned or hired and run for the purpose of selling (peddling) their contents from house to house.

A farmer who sells the products of his own farm, by traveling from house to house, is not a peddler; but a person who buys and sells, as an occupation, and does his business while traveling from house to house, or place to place, must take license as a peddler.

IN REFERENCE TO PHOTOGRAPHERS.

Photographers may be allowed to travel from place to place under license as photographers. Each license in this case should state the place of residence of the photographer, and should specify that he is to travel.

(No. 24.)

October, 1862.

DECISION

IN REFERENCE TO WHERE THE LICENSE OF VESSELS SHALL BE
TAKEN OUT.

The license of steam and sailing packets, as provided in Section 64, Article 11, must, in all cases, be taken out and the tax paid by the person or firm having the care or management of the steamer or vessel specified in the law, at the principal terminus or landing thereof, whether such person or firm be known as owner or agent.

(No. 25.)

October, 1862.

DECISION

IN RELATION TO NEWSPAPERS.

If weekly, tri-weekly, and daily newspapers are published in one office by the same parties, and are composed principally of the same matter, though the matter in them may differ to some extent, there can be no doubt that they are to be regarded as one paper, and are liable to taxation if their combined circulation exceeds two thousand copies.

(No. 26.)

October, 1862.

DECISION.

THE RETURNS OF RAILROADS OF THEIR RECEIPTS FOR TRANS-
PORTATION, ETC.

The returns of railroads of their receipts for the transportation of passengers should be made at their principal office or place of business. Where several roads are so united as to have but one office, the return may be made on the entire line at such office—although some of the roads may be located wholly or in part within other collection districts.

The per-centage is to be paid by railroads on receipts from transportation of troops, as well as from any other class of passengers.

(No. 27.)

October, 1862.

DECISION

IN REGARD TO AUCTIONEERS.

A regularly licensed auctioneer can sell the goods of a licensed dealer in such dealer's store; but he can not sell the goods, wares, etc., of an unlicensed dealer, who is subject to a license tax, at his (the dealer's) place of business, without being subject to the penalty.

An auctioneer can sell such goods as are not usually included in the stocks of dealers, wherever such goods may be situated, without taking special license therefor.

(No. 28.)

October, 1862.

DECISION.

STAMP TAX ON EXPRESS RECEIPTS.

The item marked "Express," on page 89* of the Excise Law, was not intended to embrace the freight business of railroads and ordinary wagoners, but is limited to persons who are express carriers, and not merely common carriers, under the law. The distinction is very well known in practical business. The express carrier is usually expected to take the parcel, box, or bundle from the house or place of business of the consignor to the house or place of business of the consignee, while a railway company receives and delivers goods only at its own stations.

In the absence of specific language in the statutes, authorizing the broader construction, I must hold, that persons and companies engaged in transporting goods over the country, as such business is usually performed by railway corporations, are not liable to the payment of a stamp tax upon the receipt given for such goods. I am also of opinion, that the first item in Schedule B does not include such receipts for freight as are usually given by railway companies.

A receipt is no doubt, in a technical sense, an agreement or contract, but in the ordinary use of language, this close construction does not hold. Had Congress intended to include receipts, it would have been easy to have so provided in plain language.

* Page 82, *ante*.

(No. 29.)

October, 1862.

REGULATION

IN REGARD TO INSURANCE COMPANIES.

1. Each insurance policy, whether fire or marine, must be stamped.
2. An open policy will require but one stamp, where the risks, entered under such policy are all upon property shipped by, or consigned or belonging to, the policy holder.
3. Whenever certificates, or other evidences of insurance, are issued by the holder of an open policy, every such paper must bear an appropriate insurance stamp.
4. Whenever an Insurance Company refunds to the holder of an open policy any part of the premium, because the policy has not been used in full, the amount so refunded may be deducted from the premium received during the quarter, and the tax to the Government may be paid upon the remainder. *Provided*, that this regulation shall not apply to money so refunded, on which the tax to the Government shall not have been previously paid.
5. Dividends paid by Mutual Insurance Companies, in scrip or money, to the insured, upon expiring or expired policies, are subject to the tax of three per cent., under Section 82.
6. The agents of Insurance Companies, located within the United States, are not, in consequence of such agency, Commercial Brokers, nor do they appear to be taxable under the law. Foreign agents are taxable under Section 85.

[*Decisions Nos. 30 and 31 are condensed in No. 75.*]

(No. 32.)

October, 1862.

DECISION

IN REFERENCE TO HEARING OF APPEALS BY ASSESSORS.

Assessors are not to give fifteen days to each county, but only so much time after the expiration of the notice as may be necessary. Quite likely a day or two may suffice, as in some counties there may be no appeal. The hearing will be summary and brief. Counsel should not be allowed in ordinary cases to argue matters at length.

(No. 33.)

October, 1862.

DECISION

IN REFERENCE TO PRODUCE DEALERS.

Persons buying produce, butter, eggs, etc., and forwarding the same to wholesale or commission merchants to be sold by them, are not subject to a license tax in consequence of such buying :

Provided, they buy for themselves ; but if they buy for others, they are liable to the license, as commercial brokers.

NURSERYMEN AND TREE DEALERS. *

Nurserymen are required to take out licenses, as wholesale or retail dealers, as the case may be ; and tree dealers, who buy to sell again, if they peddle their trees, must take out licenses as peddlers, and also as dealers, if they have places of business.

[*Decision No. 34 is condensed in No. 75.*]

(No. 35.)

November, 1862.

DECISION

IN REFERENCE TO LIFE INSURANCE POLICIES.

All life insurance policies are subject to stamp duty when the policy is conditional that the assured is to pay a certain sum annually, or at any other stated period ; receipts for such payments are not subject to stamp duty.

If the policy has expired by limitation, or by non-fulfillment of the conditions of the assured, renewal or revival of the policy, in whatever form made, will be subject to stamp tax.

Permits or agreements, by which the terms of a policy are varied or changed in any respect, are subject to stamps as agreements.

(No. 36.)

December 1, 1862.

DECISION

RELATIVE TO THE TAX ON THE MANUFACTURE OF CLOTHING.

The Commissioner of Internal Revenue having heard the arguments of counsel in regard to the liability to taxation under the Excise Law of persons engaged in the manufacture of clothing, makes the following statement and decision for the guidance of Assessors and Collectors.

The arguments submitted have been directed to two points: First. That clothing, under the law, is not a manufacture, and consequently not subject to taxation. Secondly. If a manufacture, and subject to taxation, the tax should be levied upon the increased value only over the value of the materials on which taxes have been previously levied and paid.

It is claimed, that had Congress intended to tax clothing, its importance is such that it would have been mentioned among the articles enumerated in the 75th Section. It is, however, to be considered, that only a limited number of articles, subject to taxation under the law, are thus enumerated. The enumeration is limited to articles produced, as distinguished from those which are manufactured; to those manufactures which are peculiar in character; to preparations which can not be strictly classed either as productions or manufactures; and to manufactures, productions, and preparations on which Congress saw fit to impose specific duties, or exceptional rates of ad valorem duties. Following the enumeration is a provision sufficiently broad in language to include every variety and form of manufactures not otherwise specially provided for. It is in these words: "On all manufactures of cotton, wool, silk, worsted, flax, hemp, jute, India rubber, gutta-percha, wood, willow, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials, not in this act otherwise provided for, a duty of three per centum ad valorem."

It is claimed that the material or materials of which clothing is made are not enumerated nor covered by the phrase, "or of other materials." This interpretation does not seem to be justified by the language of the provision, nor is it sustained by the general policy of the law. As leather is the material of which shoes are made, or

paper the material of a variety of manufactures, so cloth may properly be regarded as a principal material in the manufacture of clothing, and as such, is covered by the phrase, "or of other materials," in the section of the law before referred to. It would also be a reasonable construction of the provision under consideration to say that the tax of three per cent. ad valorem is to be levied upon all manufactures of which "cotton" is the material, of which "wool" is the material, of which "silk" is the material, of which "worsted" is the material, "wholly or in part;" and so on through the list of articles enumerated in the statute. This construction would cover clothing, as it is a manufacture of which cotton, and wool, and silk, and worsted, wholly or in part, are the ultimate materials of which it is composed. But using the language of the statute as the same language is used in daily business, it seems altogether reasonable to speak of cloths of the various sorts as the materials of which clothing is manufactured.

Hence, upon either construction of this provision of the law, clothing must be regarded as a manufacture, and as subject to an ad valorem duty of three per cent.

The proviso on which the claim is made to rest, that the tax should be assessed only on the increased value of the clothing over the value of the articles used, on which a tax may have been previously paid, is in these words: "That on all cloths dyed, printed, bleached, manufactured into other fabrics, or otherwise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured, or prepared, the said duty or tax of three per centum shall be assessed only upon the increased value thereof." A sufficient objection to this view is, that the proviso treats of cloths as fabrics, and provides for a tax on the increased value of such cloths, as "fabrics," when they have been subjected to the process of dyeing, printing, bleaching, or manufacturing. In the language of commerce and trade, cloth is a fabric, but a coat is not. Under this proviso, white cloths may be dyed and printed, brown cloths may be bleached, oil cloth, India-rubber cloth, or enameled cloth may be manufactured or prepared, and the manufacturer be liable to taxation for the increased value of his product over the value of the basis, or primary manufacture, on which the tax shall have been previously paid. This construction appears to give reasonable and adequate scope to the language employed; and this proviso being an exception to the general policy of the law, which is to tax each distinct manufacture at its full commercial value, no broader construction can properly be made.

It is, then, the decision of the Commissioner that clothing is a

manufacture and subject to taxation at the rate of three per cent. ad valorem, the value to be returned by the manufacturers, or estimated by Assessors in the manner pointed out by the statute.

It was represented by parties and counsel, that the work of manufacturing is generally performed by persons who are not the owners of the materials, and who receive the garments cut, and return them completed to the owners. Upon this statement it was suggested that those who performed the larger part of the manual labor should be regarded as the manufacturers. This view does not seem to be warranted by the law. It is the general fact, that the manufacturer does not contribute any considerable portion of the manual labor needed in the branch of business which he pursues. Indeed, in every important branch of manufacturing industry, the manufacturer furnishes only the capital and business capacity necessary for the support and management of the business. There seems to be no reason why the operative employed in the manufacture of a coat should be regarded as the manufacturer, which would not apply with equal force to the weaver of cloth in a mill. It is sufficient to say, that the construction asked for, if applied to every branch of manufactures where reasons of equal force could be urged, would render the execution of the law, in the collection of taxes upon manufacturers, exceedingly difficult, if not impossible.

The decision upon this point, then, must be, that the manufacturer is he who furnishes the materials, the money, and the skill employed in the management of the business.

Assessors and Collectors will be further guided by printed decisions numbers *five* and *seven*.

(No. 37.)

December, 1862.

DECISION

IN REFERENCE TO THE TAX ON CARPETS AND CURTAINS.

Carpets and curtains, when prepared by dealers in those articles, upon special orders, to suit specified rooms and windows, are not regarded as manufactures, nor liable to taxation as such.

(No. 38.)

December, 1862.

DECISION

IN REFERENCE TO SAILS.

Sails, when made upon order and to suit a particular vessel, are not regarded as manufactures within the meaning of the Excise Law, and they are consequently exempt from duty.

(No. 39.)

December, 1862.

DECISION

IN REFERENCE TO THE TAX ON DIAMONDS AND EMERALDS.

The tax on diamonds and emeralds, when previously cut and prepared for setting, will be assessed only on the value of the setting.

(No. 40.)

REGULATION

RELATING TO AGENTS OF MANUFACTURERS.

The word "agent," as used in the 74th and 75th Sections of the Excise Act, is construed to mean either a person who is the exclusive agent of a manufacturer, or any person or firm selling goods on commission, designated by a manufacturer as his agent for the sale of his manufactures.

In all cases the manufacturer will be required to make known, to the Assessor or Assistant Assessor of the District, the name and place of business of the agent so designated.

Whenever a manufacturer of agricultural implements appoints or authorizes an agent or agents to sell such implements at wholesale,

at places other than the place of manufacture, such agent or agents will not be required, as authority for such sales, to take license as dealers or peddlers.

If, however, such agent or agents shall sell such implements at retail, license will be required under Section 64, Article 5, or Article 27.

(No. 41.)

December, 1862.

DECISION

IN RELATION TO PUBLISHERS.

Publishers of printed books, magazines, pamphlets, newspapers, reviews, and all other similar printed publications, are liable to assessment as dealers.

If the sales of a publisher are to those who buy to sell again, or if this part of his business is considerable, so that he procures stock and arranges his business with reference to such sales, he should be classed as a wholesale dealer, even though a portion of his sales is to those who buy for their own use.

A publisher of a newspaper requires a dealer's license to sell his papers upon the premises; but no license is required by a publisher who disposes of his papers exclusively through a commission house. Subscriptions received at the office, and the delivery of the papers by mail or otherwise, is regarded as a sale upon the premises.

(No. 42.)

December, 1862.

DECISION

RELATING TO THE BUSINESS OF JOB PRINTERS, LITHOGRAPHERS, AND ENGRAVERS.

The articles produced by job printers, lithographers, and engravers, which are made upon specific orders, and which are not known as articles of commerce, are exempt from duty as manufacture.

Job printers, engravers, and lithographers, whose business is confined to the production of articles covered by the foregoing rule of exemption, are not liable to assessment for license as manufacturers.

(No. 43.)

DECISION

IN REFERENCE TO DRAFTS DRAWN BY BANKS AND BANKERS, AND
THEIR LIABILITY AS BROKERS.

Whenever an incorporated bank, or other bank legally authorized to issue notes as circulation (mentioned in paragraph 1 of Section 64), has, in the ordinary course of business—that is, by discounting paper payable at a time future in places other than that in which the bank is situated, or by receiving certificates of deposit, or drafts at par, on deposit—accumulated funds at other places than that in which the bank is situated, such bank may draw against such funds, and sell such drafts, without thereby being liable to take license as a broker.

This regulation will also apply to licensed bankers.

Incorporated banks, as well as licensed bankers, doing the business described in paragraph 13 of Section 64, will be required to take the license prescribed in said paragraph; it being understood that selling drafts, in the manner and for the purpose above stated, is not considered as “dealing in exchanges relating to money,” within the meaning of said paragraph.

[Revised; see Decision No. 91, p. 262.]

(No. 44.)

January, 1863.

DECISION

IN REFERENCE TO TELEGRAPHIC MESSAGES.

Telegraphic dispatches or messages sent from an office without the United States to an office within the United States, are not subject to stamp tax, provided the message be transmitted direct to its final destination.

If received at an office within the United States and repeated to another office within or without the United States, the stamp must be affixed and canceled by the operator at the office where the message is repeated.

(No. 45.)

December, 1862.

DECISION

IN REFERENCE TO CLAIM AGENTS.

Persons who hold themselves out to the public as prepared to prosecute claims against the Government in any of the Executive Departments, whether such claims are actually prosecuted by them personally or by their correspondents, are required to take out license as claim agents, under the 33d Article of the 64th Section of the Excise Law.

(No. 46.)

December, 1862.

DECISION

IN REGARD TO MANUFACTURERS AND EMPLOYEES UNDER THE
PROVISO TO SECTION 73.

Where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or finish the goods, wares, and merchandise or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandise or articles, whether the parties are in the same or in different places, the party so employed may not be required to pay the tax on the value thereof: *Provided*, that, at the request of the Assessor or Assistant Assessor, the party employed shall make out a list, subscribed and sworn; which list shall state the number or quantity of the goods, wares, and merchandise or articles manufactured, made, or finished, during each month, as may be required by law in each case, and, as near as may be, the value thereof, together with the name and usual place of business of the party for whom the labor is performed. If the parties have their usual places of business in the same District where the list is made out, then the tax due thereon shall be assessed to the party for whom the labor is performed. But if the parties have their usual places of business in different Districts, then the Assessor receiving such list shall transmit it to the Assessor of the District wherein the party for whom the labor is performed has his usual place of business, to the end that the tax due on such list may be paid by such party.

(No. 47.)

December, 1862.

DECISION.

WHAT CONSTITUTES A CATTLE BROKER.

A person who buys cattle to stock his own farm, and by keeping them thereon adds materially to their value, can not be considered a cattle broker. If, however, it is his business to buy and sell, without making material additions to the intrinsic value of the animals, he is liable to taxation as a cattle broker.

The profits of the former, if any, are those of a producer; the profits of the latter, if any, are those of a trader; and this distinction may be deemed a test of the question, "Who is a cattle broker within the meaning of the Excise Law?"

(No. 48.)

December, 1862.

DECISION

IN REFERENCE TO MANUFACTURERS OF CIGARS.

When persons are employed by tobaccoists or dealers in cigars, whether in the same town or at a distance, to manufacture cigars, and for this purpose receive tobacco from their employers to be made into cigars, which, when finished, are returned to the employers aforesaid, such persons may not be required to pay the duties on the value thereof: *Provided*, that, at the request of the Assessor or Assistant Assessor, they make out a list, subscribed and sworn; which list shall state the number of cigars so made during each month, and, as near as may be, the value thereof, together with the name and residence of the person to whom the cigars have been returned. If the said employer, to whom the cigars are returned, resides or has his usual place of business in a District different from that in which the list is made out, then the Assessor receiving such list shall transmit it to the Assessor of the District where such employer resides or has his usual place of business, to the end that the duties due thereon, under the Excise Law, may be paid by the employer. But if the parties live in the same District, the Assessor will assess the amount due on such lists to the employer.

(No. 49.)

December, 1862.

DECISION

DEFINING THE PLACE OF MANUFACTURE.

Whenever, previous to September 1, 1862, goods, wares, or merchandise shall have been made by persons who were not the owners of the materials, the premises where such goods, wares, or merchandise were made shall be regarded as the place of manufacture.

(No. 50.)

December, 1862.

DECISION

IN REFERENCE TO TAX ON HATS AND BONNETS.

When, according to the usages of trade at the time of the passage of the Excise Law, hats and bonnets were sold without trimming, persons whose business it is to trim such hats and bonnets will not be regarded as manufacturers.

(No. 51.)

January, 1863.

DECISION

IN RELATION TO SEALS, STAMPS, AND DIES.

If a die-sinker or engraver cuts names or designs upon seals, stamps, or dies brought to him by others, he does not thereby become liable as a manufacturer; and where he furnishes the seal, stamp, or die, but cuts it for a specific purpose, so that it would be of no special value to any one but the owner, he is not therefore a manufacturer under the law.

When a person makes and sells, or removes for sale, general seals, stamps, or dies which possess a commercial value, then he must take a license and pay a manufacturer's tax.

(No. 52.)

December, 1862.

DECISION

RELATIVE TO LICENSE FOR BUILDINGS USED AS THEATERS, ETC.

The owner of any edifice erected and fitted for dramatic or operatic representations, plays, or performances, must take license under Section 65, Article 17, if the edifice is used for such representations, plays, or performances.

An edifice erected and licensed as a theater can be used only for dramatic and operatic representations, plays, and performances.

Jugglers, proprietors of circuses, and the proprietors of all other exhibitions or shows for money, not enumerated in Section 64, who may use such licensed theaters for exhibitions, shows, and performances, will be severally required to take license under Articles 18 and 19 of said Section.

(No. 53.)*December, 1862.*

DECISION

IN REGARD TO YARNS AND THREADS.

In order that yarns or threads may be exempted from duty as manufactures, the manufacturer must satisfy the Assessor that such yarns or threads were manufactured and sold or delivered exclusively for knitted fabrics, or for weaving or spooling. (Sections 69 and 75, Excise Law.)

When yarn or thread is delivered to a merchant or dealer for sale, it can not be presumed that the articles will be sold by him exclusively for knitted fabrics, or for weaving or spooling; and in such cases the yarns or threads are *prima facie* manufactures, and therefore subject to duty.

(No. 54.)

December, 1862.

DECISION

CONCERNING CLAIMS FOR TAXES IMPROPERLY PAID.

Claims for taxes improperly paid under the Excise Law, may be made to the Commissioner of Internal Revenue through the Collectors of the respective Districts, supported by the affidavits of the claimants, and the certificate of the Assessor under whose direction the taxes were assessed.

(No. 55.)

December, 1862.

DECISION

IN REGARD TO MANUFACTURERS OF CABINET WARE, AND MANUFACTURERS AND DEALERS IN FURNITURE.

Looking-glass and picture frames are manufactures, and subject to tax as such; but merely placing the mirror or picture in the frame does not constitute a new manufacture, nor render the article liable to additional taxation.

Furniture finished, with the exception of oiling, waxing, painting, or varnishing, on which the Excise Duty has been paid, shall not be subject to additional taxation in consequence of such oiling, waxing, painting, or varnishing.

The mere addition of a marble slab to tables, or other furniture, is not construed as the production of a new manufacture, provided the taxes on the material have been paid.

When all the different parts of a piece of furniture are got out, shaped, and finished, ready to be put together, the tax is paid on the piece of furniture as a whole, the putting together of the different parts will not be considered a manufacture.

Mattresses are a manufacture, and liable to taxation as such.

If the finishing room where the painting, oiling, etc., is done, is distinct from the place of manufacture, and can not properly be considered a part of the factory, but is the place of sale, then a dealer's license will be necessary.

(No. 56.)

December, 1862.

DECISION

CONCERNING MANUFACTURES OF STONE, MARBLE, AND SLATE.

1. Under the provision of Section 75 of the Excise Law, by which building stone is declared not to be a manufacture, it is held that stone designed for buildings, whether rough, hewn, or carved, is not subject to taxation: *Provided*, That articles manufactured from stone, marble, or slate, such as fireplaces and mantel-pieces, even though designed for particular buildings, but which are of such a nature that they might be introduced into the commerce of the country as articles of traffic, are subject to a tax of three per cent. ad valorem.

2. Other manufactures of stone, marble, or slate, which are recognized as articles of traffic, are subject to a tax of three per cent. ad valorem.

It is the duty of Assessors and Assistant Assessors to apply these rules to cases as they arise.

Gravestones and monuments, made to order, from rough material, by plans, designs, or drawings submitted with the order, are not manufactures under the Excise Law, and are exempt from taxation: *Provided*, That no monuments or gravestones shall be considered as made to order which are wrought further than the block or slab before the order is given.

(No. 57.)

December, 1862.

DECISION

RELATIVE TO BREWERS.

Under the 51st and 64th Sections of the Excise Law, any manufacturer of beer, lager beer, or ale, may sell the same at the place of manufacture in quantities of more than three gallons at one time to the same purchaser, without being required to take a license as a wholesale dealer in liquor. Any manufacturer of beer, lager beer, or ale, who owns or hires a depot or warehouse for the storage and sale of such beer, lager beer, or ale, in a Collection District other than

that in which his manufactory is situated, and who shall have obtained a permit for the removal of such beer, lager beer, or ale, agreeably to the provisions of the 51st Section of the Excise Law, may sell such beer, lager beer, or ale, of his own manufacture, removed as aforesaid, at such depot or warehouse in quantities of more than three gallons at one time to the same purchaser, without being required to take a license as a wholesale dealer in liquors.

Nothing herein contained shall be construed to authorize the sale at such depot or warehouse of any beer, lager beer, or ale, not removed from the place of manufacture in the manner prescribed by the said 51st Section, or of any distilled spirits, wines, or fermented liquors not manufactured and removed as aforesaid.

(No. 58.)

December, 1862.

DECISION

IN RELATION TO PRODUCERS OF ARTICLES NAMED IN SECTION 75.

Producers whose products are enumerated and taxed in the 75th Section of the Excise Law, are not required to take license as dealers for the sale of such products upon the premises where produced. But producers of articles named in Section 75 as not being manufactures, and which are not taxed, must take license as dealers for the sale of such articles upon the premises where produced.

Section 66 is construed as if it read: "By the *licensed* manufacturer or producer" [of articles enumerated and taxed in Section 75], etc.

(No. 59.)

December, 1862.

DECISION

AS TO WHAT CONSTITUTES A COMMERCIAL BROKER.

Persons who merely collect rents, but who neither purchase, rent, nor sell real estate for others, do not, by such act, become commercial brokers; but when they purchase, rent, or sell real estate for others, they must take a commercial broker's license.

The question of fact must be decided in each case by the Assistant Assessor, from whose decision an appeal may be taken to the principal Assessor, as in other cases.

(No. 60.)

January, 1863.

DECISION

IN REGARD TO SHOOKS.

The 75th Section of the Excise Law, which provides that staves, hoops, and headings shall not be regarded as manufactures, within the meaning of the act, applies only to those articles in the rough, or when prepared and sold as staves, or hoops, or headings.

Shooks, considered as hogsheds, barrels, or similar packages, taken to pieces for greater convenience in packing, are subject to a duty of three per cent. ad valorem as a manufacture "not otherwise provided for."

Whenever lumber is cut, planed, matched, tongued, and grooved, or beveled, and thus or otherwise prepared for dimension boxes or other packages, whether it is used on the premises where prepared, or sold in the market, it should be considered a manufacture, and taxed as such.

(No. 61.)

January, 1863.

DECISION

CONCERNING THE TAX ON SUGARS.

Refiners who melt or refine sugar, are subject to a tax of one-fifth of a cent a pound on the refined sugar produced, known as "stove dried," or "hard sugar," in the various forms of loaf, lump, or crushed, granulated, or pulverized.

The molasses, and the "soft" or "coffee sugar" produced, are not taxed, being considered as the residuum of the refining process.

Refiners who refine or make sugar from molasses are subject to a tax of one-fifth of a cent per pound on the sugar produced. The molasses produced is not taxed, being considered as the residuum of the refining process.

(No. 62.)

January, 1863.

DECISION

IN RELATION TO THE TAX ON MANUFACTURED TOBACCO.

When manufactured chewing or smoking tobacco is put up in packages of tin foil, paper, or other wrapping material, for consumers, the cost of such material shall first be deducted from the gross amount of sales of such tobacco before the tax on the same is levied; and in ascertaining the weight of tobacco sold, the *weight* of the wrappers shall also be deducted.

The owner of the tobacco, rather than the person who performs the labor, is regarded as the manufacturer of snuff, and the tax in such cases should be paid by the owner, in accordance with the principle laid down in Decision 46, concerning manufactures.

The manufacturer of cigars may deduct the cost of the boxes from his returns of sales, as the tax will be levied upon the net rather than the gross receipts.

(No. 63.)*January, 1863.*

DECISION

IN RELATION TO THE TRANSFER OF SHARES BY STOCKHOLDERS.

Any written authority, in whatever form drawn, made by a stockholder in a corporation, for the transfer of shares in such corporation, is regarded as a power of attorney; and as such is subject, under Schedule B, to a stamp duty of twenty-five cents.

(No. 64.)

DECISION

CONCERNING THE EVIDENCE TO BE SUBMITTED TO THE COMMISSIONER OF INTERNAL REVENUE BY PARTIES WHO CLAIM DRAWBACK.

1st. The certificate of the Collector of Internal Revenue, that the Internal Revenue Tax upon the goods exported has been paid, which

certificate shall, when possible, particularly describe the goods by their marks or otherwise, their quantity, the rate of the tax, whether it is specific or ad valorem, the amount of duty imposed, and the name of the manufacturer or producer who paid the same.

2d. The certificate of the Collector or other competent officer of the Customs, to the effect that the goods, upon which the drawback is claimed, have been exported, which certificate shall also particularly describe the goods by their marks or otherwise, and shall set forth their quantity, the date of shipment, name of vessel, the port to which they were exported, and the name of the exporter.

3d. The affidavit of the party making the claim, or other competent person, setting forth that the goods upon which the claim for drawback is made are the identical goods upon which the internal revenue tax has been paid, as certified by the Collector of Internal Revenue; that the said goods have been exported at the time and in the manner stated by the Custom-house Officer; and, also, the amount of the drawback claimed, and that the party making the claim therefor is justly entitled thereto.

The affidavit must be executed before a notary public, or a magistrate having a seal; or, if executed before a justice of the peace, there must be a certificate from a proper officer that such person is duly authorized to administer oaths.

The evidence required, where parties desire the cancellation of bonds given for export, is similar to that contained in the second and third items of the foregoing.

(No. 65.)

February, 1863.

DECISION

CONCERNING INSURANCE COMPANIES.

The 82d Section of the Excise Law requires all fire, marine, life, inland, stock, and mutual insurance companies of the United States and Territories, under whatever style or name known or called, to withhold three per cent. of all payments on account of any dividends, in scrip or money, declared due and payable after September 1, 1862, to stock or policy holders, and to make return and payment thereof to the Commissioner of Internal Revenue, together

with three per cent. of all sums added to surplus or contingent funds.

The 84th Section requires all insurance companies (except life), and all associations and individuals making insurance, including all agents of foreign insurance companies, on the first day of October, 1862, and on the first day of each quarter thereafter, to render an account to the Commissioner of Internal Revenue of all insurance made, renewed, or continued, or indorsed on any open policy, for the *quarter then preceeding*, and to pay a duty of one per centum on the gross amount received therefor.

The returns under both sections of the law will be required quarterly, commencing October 1, 1862.

When dividends are declared at regular periods of the year, and a statement rendered to that effect, returns will not be required at any other time. The dates of the previous and present dividend must be inserted in each return, that the whole year may be accounted for.

Blanks will be furnished, which must be duly filled and returned to this Office, whether any tax has accrued or not.

The following directions should be observed in making out statements:

The gross receipts for premiums and assessments are understood to mean all cash receipts, whether under the name of premiums, perpetual deposits for insurance, or in payment of the whole or part of premium notes.

Whenever any portion of the premium is refunded to the holder of an open policy, because the policy has not been used in full, the amount so refunded may be deducted from the premiums received during the quarter, and the tax paid upon the remainder: *Provided*, that this shall not apply to money so refunded on which the tax to the Government shall not have been previously paid.

All sums paid for re-insurance may be deducted.

The tax upon the dividends of life insurance companies will not be deemed due until such dividends are payable. Besides the regular divisions of profits to stockholders, all premiums or deposits returned must be considered as dividends to policy holders, from which three per cent. will be withheld, and return and payment thereof made to this Office.

The first return of tax on premiums and assessments is required from July 1 to September 30, 1862, inclusive.

The first return of tax on dividends and addition to surplus will be upon such payments thereof as are due and payable from September 2d to September 30th, inclusive.

The company may assume the tax, provided the Government re-

ceives its due proportion—the amount paid to stock or policy holders being $\frac{97}{100}$ of the sum upon which the tax is estimated.

It is desirable that the amount of tax due should be deposited with the nearest United States Assistant Treasurer, or designated Depository, and his *Original* certificate therefor sent with the return. But if more convenient, payment may be made by draft or in Treasury notes.

(No. 66.)

February, 1863.

DECISION

CONCERNING RAILROAD COMPANIES.

The 81st Section of the Excise Law requires the managers of all railroad companies to withhold three per cent. from all payments due *after* September 1, 1862, of interest on bonds and other evidence of indebtedness, or coupons representing interest, or dividends in scrip or money, and to make return and payment thereof to the Commissioner of Internal Revenue.

The company may assume the tax, provided the Government receives its just proportion—the amount paid to stock or bond holders being $\frac{97}{100}$ of the sum upon which three per cent. is estimated.

Returns and payments are to be made *quarterly*, commencing October 1, 1862; but the first statement will only include such payments of interest, coupons, and dividends as were due in the month of September, after the 1st instant. Blanks will be furnished on application to this Office, which must be duly filled and returned, whether any tax has accrued or not.

It is desirable that the amount of tax should be deposited with the nearest United States Assistant Treasurer or designated Depository, and the *Original* certificate therefor sent with the return; but if more convenient, payment may be made by draft or in Treasury notes.

(No. 67.)

January, 1863.

DECISION

IN REFERENCE TO ERRONEOUS ASSESSMENTS.

Where a tax has been erroneously assessed, and the list transmitted to the Collector and to this Office, the tax not having been paid, the Assessor may certify to the Collector the fact of such erroneous assessment, and the party so assessed may be relieved therefrom. The Collector will hold such certificate as his voucher, and transmit the same to this Office with his quarterly account.

[*Revoked*, see Decision No. 90, p. 261.]

(No. 68.)

December, 1862.

DECISION

CONCERNING LICENSES TO DEALERS ON VESSELS, RAFTS, ETC.

Assessors may assess, as dealers, those persons who sell commodities from vessels, boats, or barges, or who sell logs and lumber in rafts, and make the usual report to the Collectors, together with the name, if any, of the vessel employed. The licenses will be prepared in conformity to such return.

Application for license should be made, and the license should be issued, in the collection district where the licensee resides.

(No. 69.)

January, 1863.

DECISION

CONCERNING THE TAXABLE VALUE OF GOODS SOLD AT PLACES
OTHER THAN THE PLACE OF MANUFACTURE.

In estimating the duties upon articles manufactured, when removed and sold at any other place than the place of manufacture, there shall be deducted from the gross amount of sales the following items, viz.: Freight from the place of manufacture; storage; insurance; and commissions actually paid. When the articles are sold by the manufacturer, an allowance may be made for the expenses of sale not exceeding the usual commissions upon the same or similar articles at the place of sale.

(No. 70.)

February, 1863.

DECISION

RELATIVE TO STAMPS REQUIRED UPON CERTIFICATES OF STOCKS
IN CORPORATION.

Whenever the officers of a corporation receive satisfactory evidence that any person, persons, or party have become stockholders in such corporation, and shall make in the books thereof the requisite entries, showing that such person, persons, or party have become stockholders, and shall make and sign a certificate or certificates thereof, it shall be the duty of such officers to affix to every such certificate the appropriate revenue stamp; the expense thereof to be paid by the person, persons, or party for whose use or benefit such certificate or certificates are made and signed.

(No. 71.)

February, 1863.

DECISION

CONCERNING THE TAXATION OF MANUFACTURES.

Any article known to commerce as an article of traffic which is produced by hand or machinery, must be regarded as a manufacture, and subject to a tax, unless specially exempted by law.

Whenever articles are manufactured *without* special order, and for general sale, the presumption that they are articles of trade is so strong, that no amount of proof can rebut this presumption so as to exempt the manufacturer from the payment of tax.

When articles are made upon *order*, then an inquiry must be instituted for the purpose of ascertaining whether such articles are known to the commerce of the country, or, if offered for sale, whether purchasers could be found. If either of these conditions should be established, the manufacturer would be liable to tax. If, however, it should appear that the articles produced are not known to trade, and could not be sold if offered to the public, they would then be exempt from taxation as not being manufactures within the meaning of the law.

(No. 72.)

February, 1863.

DECISION

CONCERNING MARINE ENGINES.

A marine engine which is built into and forms part of a steam-boat, steam-ship, or other vessel propelled by steam, is not regarded as a manufacture, and therefore is not subject to tax under the Excise Law. Yet articles may be used in the structure thereof which, having a distinct commercial character, are in themselves manufactures. If the builder of a marine engine is himself the manufacturer of an article used in the structure of the engine—as, for instance, a steam pump or copper pipe—he becomes liable, as a manufacturer, to pay the tax on such article whenever it is removed for sale or consumption.

(No. 73.)

February, 1863.

DECISION

IN RELATION TO RETURNS BY OWNERS OF STEAM-BOATS.

Any person or persons, firms, companies, or corporations, owning or possessing, or having the care or management of any steam-vessel for the transportation of passengers, shall include in the returns of the gross amount of receipts, as required by Section 80, all sums received for lodging, including receipts for the use of berths and state-rooms.

When, according to the custom of any such steam-vessel, the expenses of board or other items are included in the charges made for transportation, the Assessor of the District shall make the proper assessment and allowance therefor.

(No. 74.)

February, 1863.

DECISION

IN REGARD TO SLAUGHTER-HOUSES, AND THE LIABILITY OF OWNERS THEREOF.

Every person or firm having a place where the business of slaughtering animals for sale is carried on, must be held responsible for the returns required by Sections 78 and 79 of the Excise Law.

If, at such place, parties are permitted to slaughter animals named in said Sections, by such permission they become the agents or employees of the owner for that particular purpose, but the principal alone is responsible for the duties levied upon animals so slaughtered.

The Assessor or Assistant Assessor will, however, receive the required list from such agents or employees whenever the requisite facts are within their knowledge; provided always, that animals slaughtered by any person for his own consumption need not be included in the returns, as such are exempt from duty.

(No. 75.)

February, 1863.

DECISION

IN REGARD TO STAMPS UPON INSTRUMENTS.

In stamping promissory notes, or other instruments requiring stamps, under the provisions of the Excise Law, two or more of a smaller denomination may be used in numbers sufficient to amount to the sum of the stamp required.

A stamp will be required upon every certificate which has, or may have, a legal value in any court of law or equity.

Certificates, warrants, orders, and drafts, by one State officer upon another for the purpose of carrying on the internal business of the Government, are not subject to a stamp tax.

The same rule applies to the certificates, orders, etc., of county, city, and town officers.

Messages transmitted by Telegraph and Railroad Companies over

their own wires, on their own business, for which they receive no pay, are not taxable.

CONCERNING THE AFFIXING AND CANCELLATION OF EXCISE STAMPS

SEC. 94 of the Excise Law requires, "That on and after the first day of October certain stamp duties shall be collected on all instruments, matters, and things, as described in schedule marked B."

SEC. 95 provides: "That if any person or persons shall *make, sign, or issue*, or cause to be made, signed, or issued, any instrument, document, or paper, of any kind or description whatsoever, without the same being duly stamped for denoting the duty imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of \$50; and such instrument, document, or paper shall be deemed invalid and of no effect."

By the provisions of Sec. 95 the person who *makes, signs, and issues* the instrument is the only person who is authorized to affix the stamp required by the law; and the person who makes, signs, and issues, etc., without affixing the stamp, incurs the penalty as aforesaid, and is liable to prosecution therefor, and the instrument or document is invalid in consequence of such neglect.

Sec. 99 provides: "That the person *using or affixing* the stamp shall write thereupon the initials of his name, date," etc., and this requisition *must* be observed, except in the case of bills of exchange drawn in foreign countries.

Other portions of the law impose penalties upon persons who receive documents or articles subject to stamp duty from the person who makes, signs, and issues them, without being duly stamped, etc.

A faithful compliance with the requirements of the provisions of the Excise Law demands:

First. That all papers subject to stamp tax must be stamped before the same are issued.

Second. That the stamp so affixed must be cancelled in the manner prescribed, by the party making, signing, or issuing (in other words, executing) the instrument, document, or paper, either by writing or printing the initials, etc.

The fourth Section of the act passed 25th December, 1862, is construed to exempt from duty those official instruments, documents, and papers issued or used by the officers of the United States Government, the duties on which, if paid, would be a charge upon the Treasury of the United States.

This decision will apply also to official instruments, documents, and papers issued or used by the officers of a State.

In all cases of conveyance of real estate by deed, the stamps used must answer to the *value* of the estate conveyed.

When the consideration is nominal, the *value* of the property conveyed is the measure of the stamp duty.

When an estate that is encumbered by mortgage or deed of trust is conveyed, subject to the encumbrance, the stamp must answer to the *value* of the equity, unless the payment of the mortgage debt is assumed by the grantor.

When two or more persons join in the execution of an instrument, the stamp to which the instrument is liable under the law may be affixed and canceled by any one of the parties.

(No. 76.)

DECISION

IN REGARD TO TOBACCO, CIGARS, SNUFF, ETC.

Representations have been made to this Office that parties who hold tobacco, and others who have been engaged in manufacturing cigars, are in the habit of making nominal sales of such tobacco at prices much below its present value, upon condition that certain quantities of cigars shall be received in payment, or in consideration therefor, at prices much below their value in the market; these, and all similar transactions, are a violation of the Excise Law, and Collectors and Deputy Collectors are authorized and required to seize tobacco and cigars which have been, or are, the subject of such transactions, and proceed under Section 114 of the Excise Law, for the forfeiture of the same to the Government.

The preparation of Maccaboy flour, or pulverized tobacco, is not regarded as a manufacture; but persons who prepare this article by pickling, sifting, or by other processes, and sell the same, are regarded as manufacturers of snuff, and liable to taxation as such.

(No. 77.)

DECISION

IN REGARD TO THE MANUFACTURE OF PATENTED ARTICLES.

Whenever a person is the owner of a patent, or of the right to manufacture a patented article, and employs other parties to make such patented article, the patentee or owner of the patent-right will be regarded as the manufacturer, and the tax will be assessed upon the sales as made by him or his agents.

(No. 78.)

February, 1863.

DECISION

CONCERNING VENDORS OF MAPS, BOOKS, PAMPHLETS, ETC.

Itinerant vendors of maps, in any form, or of books, or pamphlets, other than those exempted by the words of the Excise Law, must take out licenses as peddlers of the first, second, third, or fourth class, as the case may be.

The practice of obtaining subscriptions to such books, pamphlets, or maps, and of delivering them and receiving the money therefor at the time of subscription, or afterward, is held to be peddling under the Excise Law.

Peddlers must obtain licenses of Collectors of the District in which said peddlers respectively reside, and, under such license, they can pursue their occupation in any part of the United States not prohibited to them by local law.

(No. 79.)*February, 1863.*

DECISION

AS TO ARTICLES REMOVED FOR CONSUMPTION OR USE.

Whenever a manufacturer shall use, or shall remove for consumption or use, any articles, goods, wares, or merchandise which—if removed for sale—would be liable to taxation as manufactures, he shall be assessed on the saleable value of the articles, goods, wares, or merchandise so used, or so removed for consumption or use. It is not necessary, in order to render a manufacturer liable to taxation under this decision, that the articles so removed for consumption or use should be removed from the premises, or even from the building in which they were made.

(No. 80.)

DECISION

CONCERNING COUPONS OF BONDS ISSUED BY, OR IN AID OF, A
RAILROAD COMPANY.

When bonds are issued by a State, county, city, or town, in aid of a railroad company, whereof the interest is to be paid by the company, the Government Tax of three per cent. must be withheld, although neither bond nor coupon may express the liability of the company; such an arrangement being virtually an indorsement of the company's bonds by the said State, county, city, or town.

Whether the interest is paid by the State, county, city, or town, and received from the railroad company, or paid by the company directly to the bondholders, is immaterial. In either case, the managers of the company must account to the Government for the tax.

When bonds are issued by, or in aid of, a railroad company, the interest of which is made payable in a foreign country, such interest will not be subject to taxation under the 81st Section of the Excise Law.

(No. 81.)

March, 1863.

DECISION

RELATIVE TO LEATHER TANNED, WHEN CURRIED OR FINISHED.

Leather, tanned and removed from the place of manufacture prior to September 1st, is not liable to duty when curried or finished.

All leather, whether damaged or sound, finished or curried in the interest of the parties who tanned the same, is subject to a duty of one cent per pound on the curried leather: *Provided*, the specific tax had not been previously paid on the tanned leather.

(No. 82.)

March 7, 1863.

DECISION

CONCERNING THE ASSESSMENT AND COLLECTION OF TAXES WHERE
THE LIABILITY EXISTED PREVIOUS TO MARCH 3, 1863.

The act of March 3d, 1863, amending the Excise Law of July 1st, 1862, will not relieve parties from payment of taxes previously assessed, or from liability to assessment, in all cases where such liability existed at the time of the passage of the first-named act.

(No. 83.)

March, 1863.

DECISION

CONCERNING CUSTOM-MADE CLOTHING.

The following provision of the amendments to the Excise Law, viz.: "Tailors, boot and shoe makers, milliners, and dressmakers, making clothing or articles of dress for men's, women's, or children's wear, to order as custom-work, and not for sale generally, shall, to the amount of one thousand dollars, be exempt from duty, and for any excess beyond the amount of one thousand dollars, shall pay a duty of one per centum ad valorem," is considered to apply to such clothing or articles of dress, for men's, women's, or children's wear, as are made upon the personal order at the shop or place of business of the manufacturer by the person or persons for whom such articles are made or manufactured; and all clothing or articles of dress sold in quantities exceeding the ordinary personal wants of individuals, or in such quantity as to indicate that the purchaser intends to offer them for sale, will be subject to a duty of three per cent. ad valorem on the full amount of sales.

(No. 84.)

March, 1863.

DECISION

CONCERNING CANAL, CANAL NAVIGATION, SLACKWATER CORPORATIONS, AND TURNPIKE COMPANIES.

The 8th section of the amendment to the Excise Law, approved March 3d, 1863, requires the managers of all canal companies, canal navigation, or slackwater corporations, and turnpike companies, to withhold three per cent. from all payments thereafter due on account of interest on bonds and other evidences of indebtedness, or coupons representing interest, or dividends in scrip or money, and to make return and payment thereof to the Commissioner of Internal Revenue.

When bonds are issued by a State, county, city, or town, in aid of either of the above companies, whereof the interest is to be paid by the company, the Government tax of three per cent. must be withheld, although neither bond nor coupon may express the liability of the company; such an arrangement being virtually an indorsement of the company's bonds by the said State, county, city or town.

Whether the interest is paid by the State, county, city, or town, and received from the company, or paid by the company directly to the bondholders, is immaterial. In either case, the managers of the company must account to the Government for the tax.

The payment of the tax may be assumed by the company, provided the following proportion is sustained: as 97 is to 3, so is the amount paid to stock or bond holders to the amount of tax due the Government.

Returns and payments are to be made quarterly, commencing April 1st, 1863; but the first statement will only include such payments of interest, coupons, and dividends as were due in the month of March, after the 3d inst. Blanks will be furnished from this Office, which must be duly filled and returned, whether any tax has accrued or not.

It is desirable that the amount of tax should be deposited with the nearest United States Assistant Treasurer or Designated Depository, and the *original* certificate thereof sent with the return; but, if more convenient, payment may be made by draft or in Treasury notes.

(No. 85.)

March, 1863.

DECISION

IN REGARD TO THE ASSESSMENT OF CLOTHS UNDER SECTION 30,
OF THE ACT OF MARCH 3, 1863.

1. In ascertaining the increased value of the cloths mentioned in Section 30, of the act of March 3, Assessors will require returns of the sales of such cloths, when dyed, printed, bleached, manufactured, or prepared, and from the amount or the price per yard, or piece, will deduct the estimated value thereof at the time of such sale: *Provided*, The same had not been so dyed, printed, bleached, manufactured, or otherwise prepared, and will assess the tax upon the difference.

The evidence as to value in the preliminary stage of manufacture must be satisfactory to the Assessor, and the best of which the case will admit.

2. The evidence in support of a claim for the remission or repayment of a tax must be to the same point satisfactory to the Assessor, and, as far as possible, the claim should be supported by the oath of the party, or of persons having knowledge of the facts.

3. When the evidence in support of such claims shall have been approved by the Assessor as satisfactory, it should be transmitted to the Commissioner of Internal Revenue for final action.

(No. 86.)

April, 1863.

DECISION

CONCERNING INSURANCE AGENTS.

Whenever the receipts of an Insurance Agent, or Broker, as compensation for services performed for or on account of the company or companies that he represents, amount to the sum of six hundred dollars in any one year, such agent or broker is liable to assessment for a license, under Section 64 of the Excise Law, paragraph 38, as amended by the act of March 3d, 1863.

(No. 87.)

March, 1863.

DECISION.

LIABILITY OF TAILORS AND OTHER MANUFACTURERS OF CLOTHING.

Under Section 73 of the act of July 1st, 1862, any person who makes goods, wares, or merchandise, or articles known as manufactures, either for his own use or for sale, of the amount of \$600 per annum, is regarded as a manufacturer; and whenever the total amount of manufactures of any such person exceeds the sum of \$600 per annum, he is liable to taxation on the whole sum, unless exempted by law.

In the first section of the act of March 3d, 1863, it is provided that "tailors, boot and shoe makers, milliners, and dress makers, making clothing or articles of dress for men's, women's, or children's wear, to order, as custom-work, and not for sale generally, shall, to the amount of one thousand dollars, be exempt from duty, and for any excess beyond the amount of one thousand dollars, shall pay a duty of one per centum ad valorem." Whenever any such person shall make and sell such goods to the amount of \$600, he must be regarded as a manufacturer.

If, therefore, a tailor should manufacture and sell \$600 worth of clothing, made to order, as custom-work, in any one year, and should make an equal amount for sale generally, he would be liable to assessment on the last-named amount, at the rate of three per centum ad valorem.

Where one party furnishes the materials, or any part thereof, and another party is employed to manufacture, make, or finish the goods, wares, merchandise, or articles, the value of the materials will be included as a part of the thousand dollars aforesaid exempt from taxation.

(No. 88.)

March 28, 1863.

DECISION

IN REGARD TO THE INCOME TAX UPON TRUST FUNDS.

Guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, are required to make return of the income belonging to minors, or other persons, which may be held in trust, as aforesaid, and the income tax will be assessed upon the amount returned, after deduct-

ing such sums as are exempted from the income tax, under Section 91 of the Excise Law of July 1, 1862, as amended by the first section of the act of March 3d, 1863: *Provided*, That the exemption of \$600, under Section 90 of the Excise Law, shall not be allowed on account of any minor or other beneficiary of a trust, except upon the statement of the guardian or trustee, made under oath, that the minor or beneficiary has no other income from which the said amount of \$600 may be exempted and deducted.

(No. 89.)

April, 1863.

DECISION

IN REGARD TO THE TAX ON SUGAR-CANDY AND CONFECTIONERY
UNDER THE ACT OF MARCH 3, 1863.

1. All articles of sugar-candy or confectionery which were usually sold by weight at the time of the passage of said act, or which shall not exceed the value of forty cents per pound at the time of sale, must be taxed by the pound, even though the manufacturer may have made sales without specifying the weight in the bills rendered to the purchaser.

2. The phrase, "or when sold otherwise than by the pound," is construed to refer to articles of ornament, whose value does not depend so much upon the weight of the material used as upon the taste and skill exhibited in the manufacture.

(No. 90, *Revised*.)

April, 1863.

DECISION

CONCERNING TAXES IMPROPERLY ASSESSED OR COLLECTED.

Decision No. 67 is hereby revoked, and hereafter all taxes assessed must be collected as returned by the Assessor, unless otherwise ordered by the Commissioner of Internal Revenue upon application of the Assessor within whose District the assessment was made.

Claims for taxes improperly paid under the Excise Law, must be made to the Commissioner of Internal Revenue, through the Collectors of the respective districts, supported by the affidavits of the claimants and the certificate of the Assessor under whose direction the taxes were assessed.

1st. The claimant must state in the affidavit the material facts of the case on which he makes his claim.

2d. The Assessor and Assistant Assessor must certify that the statements made in the affidavit are true so far as each has knowledge of the facts.

3d. The Collector must append his certificate that the tax has been paid to him as stated in the affidavit.

When an affidavit is made by an agent, the principal of the agent must swear that the person making the affidavit is his agent, and that the statements are true, according to the best of his knowledge and belief.

When an affidavit is made by a member of a firm or company, he must swear that he is a member of such firm or company.

The official character of the officer who administers the oath must be established either by his official seal or by the certificate of the proper authority.

When a claim is thus prepared, it must be sent to the Commissioner of Internal Revenue, and, if it is found correct, a draft will be drawn on the Collector who received the tax, in favor of the claimant, for the amount that may be allowed.

Claims for the remission of taxes erroneously or illegally assessed, must be made to the Commissioner of Internal Revenue through the Assessor of the District, supported by the aforesaid evidence so far as the same is applicable, and, if granted, the Collector will be notified of the fact of such erroneous or illegal assessment, and the party so assessed will be relieved therefrom.

The Collector will charge the amount remitted by authority of this office to the United States in his next succeeding quarterly account, and enter the same in his monthly abstract under the appropriate head, as otherwise accounted for.

(No. 91.)

April, 1863.

DECISION

IN REFERENCE TO DRAFTS DRAWN BY BANKS AND BANKERS, AND
THEIR LIABILITY AS BROKERS.

Whenever an incorporated bank, or other bank legally authorized to issue notes as circulation (mentioned in paragraph 1 of Section 64), has, in the ordinary course of business, accumulated funds at other places than that in which the bank is situated, such bank may draw against such funds, and sell such drafts without thereby being liable to take license as a broker.

Funds may be accumulated at other places, in the ordinary course of business, by discounting paper payable at a time future in places other than that in which the bank is situated, and by receiving certificates of deposit, drafts, and currency at par, on deposit.

Buying drafts whenever presented, and selling drafts when called for, which are drawn on surplus funds other than such as are accumulated in the manner above described, is the business of a broker, and requires license accordingly.

These regulations will also apply to licensed bankers.

Incorporated banks, as well as licensed bankers, doing the business described in paragraph 13, of Section 64, will be required to take the license prescribed in said paragraph ; it being understood that selling drafts, in the manner and for the purpose as herein authorized, is not considered as "dealing in exchanges relating to money," within the meaning of said paragraph.

(No. 92.)

April, 1863.

DECISION

CONCERNING DISTILLATE.

Whenever distillate is removed, agreeably to Decision No. 20, and the quantity shall have been reported to the Collector of the District to which the removal is made, and a certificate thereof is given by said Collector and transmitted to the Collector of the District from which the removal was made, the bond required by said Decision shall be canceled.

(No. 93.)

April, 1863.

DECISION

CONCERNING TAX ON CIRCULATION AND DEPOSITS.

By the 7th section of an act entitled, "An act to provide ways and means for the support of the Government," all banks, associations, corporations, and individuals, issuing notes or bills for circulation as currency, are required to make a return on the first day of October, 1863, and each six months thereafter, to the Commissioner of Internal Revenue, in the manner by him prescribed, of the average amount of such circulation during the half year then preceding, with payment of tax, as follows :

Banks, associations, corporations, and individuals, having a capital not exceeding \$100,000, one per cent. on the excess of the average circulation over 90 per cent. of the capital ; one half per cent. on the average circulation not exceeding 90 per cent. of the capital.

Upon banks having a capital exceeding \$100,000, and not exceeding \$200,000, one per cent. on the excess of the average circulation over 80 per cent. of the capital; one half per cent. on the average circulation not exceeding 80 per cent. of the capital.

Upon banks having a capital exceeding \$200,000, and not exceeding \$300,000, one per cent. on the excess of the average circulation over 70 per cent. of the capital; one half per cent. on the average circulation not exceeding 70 per cent. of the capital.

Upon banks having a capital exceeding \$300,000, and not exceeding \$500,000, one per cent. on the excess of the average circulation over 60 per cent. of the capital; one half per cent. on the average circulation not exceeding 60 per cent. of the capital.

Upon banks having a capital exceeding \$500,000, and not exceeding \$1,000,000, one per cent. on the excess of the average circulation over 50 per cent. of the capital; one half per cent. on the average circulation not exceeding 50 per cent. of the capital.

Upon banks having a capital of over \$1,000,000, and not exceeding \$1,500,000, one per cent. on the excess of the average circulation over 40 per cent. of the capital; one half per cent. on the average circulation not exceeding 40 per cent. of the capital.

Upon banks having a capital exceeding \$1,500,000, and not exceeding \$2,000,000, one per cent. on the excess of the average circulation over 30 per cent. of the capital; one half per cent. on the average circulation not exceeding 30 per cent. of the capital.

Upon banks having a capital of over \$2,000,000, one per cent. on the excess of the average circulation over 25 per cent. of the capital; one half per cent. on the average circulation not exceeding 25 per cent. of the capital.

Fractional notes or bills, issued or re-issued subsequent to April 1st, 1863, are subject to a duty of five per cent. upon the amount of such fractional notes or bills payable semi-annually.

In the case of banks with branches, the duty is imposed upon such branches severally, and the amount of capital of each branch shall be considered to be the amount used by such branch. Each branch will account for the amount of circulation actually employed, whether furnished by the branch or by the parent bank.

All banks, associations, corporations, and individuals, receiving deposits of money subject to payment on check or draft (except savings institutions), must pay a duty of one eighth of one per centum, each half year, from and after April 1st, 1863, upon the average amount of such deposits, beyond the average amount of circulating notes or bills lawfully issued, and outstanding as currency.

When deposits are received and no notes are issued as currency, the tax must be paid upon the average amount of the deposits.

Taxes will be estimated upon the average of the daily or weekly statement of circulation and deposits.

A Return, and the payment of the tax, is required within thirty days succeeding April 1st and October 1st in each year under a penalty of five hundred dollars for default. The first return under the law is required in October, 1863, for the six months then preceding.

Blanks will be furnished from this Office. The amount of tax should be deposited with the nearest United States Assistant Treasurer, or Designated Depository, and the *original* certificate thereof sent with the Return; but if more convenient, payment may be made in United States notes.

(No. 94.)

April 1, 1863.

REGULATION

CONCERNING LICENSES.

All licenses granted on applications made prior to March 3d, 1863, will be issued in accordance with the provisions of the act of July 1st, 1862.

All licenses granted on applications made subsequent to March 3d, 1863, will be dated on the first day of the month in which they are issued, and will expire on the first day of May next succeeding. If, however, the applicant was liable to assessment at a time prior to the date of his application and subsequent to March 3d, 1863, the license will be issued to cover the period of such liability, and the assessment made will be of a ratable proportion of the annual amount of duty imposed by such license.

On the first Monday in May, 1863, all unexpired licenses will be assessed in a ratable proportion from the time when they expire to the first day of May, 1864, and the new license will state that the licensee is authorized to transact the business named therein, from the date of the expiration of his present license to the said first day of May, 1864. If any person having an unexpired license on the first day of May next, shall be assessed therefor until the first day of May following, and such person shall cease to transact the business contemplated by such license at or before the time of the expiration of the first-named license, the amount assessed for the continuance of such license may be remitted or refunded, agreeably to the provisions of Decision 90.

(No. 95.)

April, 1863.

REGULATIONS

IN REGARD TO THE REMOVAL OF TOBACCO UNDER BOND FOR EXPORTATION, UNDER THE PROVISIONS OF SECTION 24 OF THE AMENDMENTS TO THE EXCISE LAW, APPROVED MARCH 3, 1863.

Tobacco may be removed from the place of manufacture for the purpose of being exported, without payment of the internal revenue duties thereon previous to such removal: *Provided*, The quality and weight thereof shall have been ascertained by the inspection of the officer of the United States appointed for that purpose, and the said quality and weight, together with the date of inspection and the name of inspector marked thereon: *And provided*, That the owners thereof shall first execute bonds to the United States, with sufficient sureties, in at least double the amount of said duties, conditioned that the same shall be exported, or the duties thereon, with interest, paid within a period not exceeding ninety days from the date thereof.

No tobacco shall be exported under bond, where the duties shall not amount to at least \$300.

When a bond for export has been given, the same may be canceled by the Collector, upon the parties paying to him the duties on said tobacco, together with interest thereon at the rate of six per cent. to the date of such payment, or upon evidence being furnished him that the said tobacco has actually been exported. Which evidence of exportation shall be as follows, viz.:

First. The certificate of the Collector or other competent officer of the customs, verified by the official seal, to the effect that said tobacco has been exported, which certificate shall set forth the description of the same, the quantity, quality, weight, date of inspection, name of inspector, date of shipment, name of vessel, port to which exported, and name of the exporters.

Second. The affidavits of the owners and exporters of said tobacco, setting forth that the tobacco exported is the identical tobacco to export which said bond was given; that the same was exported at the date and in the manner certified by the custom-house officer; that all the conditions of said bond have been faithfully complied with, and that the parties thereto are justly entitled to have the same canceled and declared null and void.

This affidavit must be taken before a notary public, or other magistrate. If taken before a justice of the peace, there must be a certifi

cate from a proper officer that such person is duly authorized to administer oaths.

When the foregoing evidence is submitted to the Collector to whom said bond has been given, he may, if he be satisfied therewith, cancel the bond, and forward the same, together with the evidence, to this Office, that his action in the premises may be approved.

(No. 96.)

April, 1863.

DECISION

CONCERNING COAL OILS, ETC.

Oil manufactured without distillation from paraffine and benzole will be subject to a duty of three per centum ad valorem.

Coal illuminating oil, manufactured by the distillation or re-distillation of benzole, paraffine, or other bituminous substance, is subject to a duty of ten cents per gallon.

(No. 97.)

April, 1863.

DECISION

CONCERNING UNSTAMPED PROPRIETARY ARTICLES.

There is reason to believe that many manufacturers of proprietary articles, such as patent medicines, perfumery, cosmetics, playing cards, and all other articles mentioned in Schedule C of the Excise Law, who issued such articles after September 1st, 1862, without placing stamps upon them, in accordance with the 107th section of the Excise Law, have failed to make returns of such issues, and to make payment to this Office of amounts equal to those they would have paid for stamps, had stamps been obtainable when said articles were issued; or, if they have issued no unstamped proprietary articles, that they have failed to subscribe and file with you the oath (Form No. 34) as required by Section 110 of the Excise Law.

With a view, therefore, to correct this state of things, I have to request that you will, as soon as possible, make two lists of the names and residences of all manufacturers of proprietary articles doing business in your district, and that you will annex to their names the names of the various proprietary articles they manufacture, and that you will retain one list for your own use, and forward the other to this Office. Your own list should be inscribed in a book kept for the purpose, and the list to be forwarded to this Office should be upon foolscap paper.

You will then notify each such manufacturer, that he is required to make sworn returns through you to this Office, of all unstamped articles he has issued since the 1st of September, 1862, together with the retail price of each such article, the value of the stamp required to be placed thereon, and the sum total of their united value, specifying the amount of such issue since September 1st, 1862, up to the date on which he discontinued the issue of unstamped proprietary articles, after the manner of the inclosed form.

When any such manufacturer claims to have made his return to this Office, under previous instructions, and to have paid the stamp tax thereon, you will require that he exhibit to you, or to one of your assistants, the receipt of this Office for the amount; and you will note the amount of such receipt opposite the name of the holder, upon your list of manufacturers of proprietary articles, and make return of the fact to this Office.

When you have received the returns you will immediately satisfy yourself, as far as possible, of their correctness, not only as to fact, but as to form, and then transmit them to this Office; and you will note upon your list of manufacturers of proprietary articles, opposite to each manufacturer's name, the fact that you have received and sent forward his return. You will also notify manufacturers of proprietary articles in your District, who claim to have stamped all proprietary articles they have issued, that they must subscribe and file in your office an oath (Form No. 34) that they have not issued any unstamped articles since September 1st, 1862, or since the date of their last return of unstamped articles, up to April 1st, 1863, and after noting the reception of such oath opposite the name of its subscriber, upon your list of manufacturers of proprietary articles, you will transmit the oath itself to this Office.

And you will further require of said manufacturers, that they subscribe and file in your office, on the first day of each month, after April 1st, 1863, an oath in conformity to Form No. 34, covering the issues of the preceding month, until October 1st, 1863; and you will, after noting its receipt opposite the name of its subscriber, forward such oath at once to this Office.

You will, from time to time, review this list, and make note of such manufacturers of proprietary articles as have failed to make returns, or file oaths as above, and you will give them notice at once of their duty in the premises; and if they shall, for five days after such notice, neglect to make returns or file oaths, you will report their names, with the facts, to this Office.

Yours, very respectfully,

JOSEPH J. LEWIS,

Commissioner Internal Revenue.

To

, Esq., Assessor

District of

(No. 98.)

April 1863.

DECISION

CONCERNING MINING AND OTHER COMPANIES OWNING OR POSSESSING
ANY RAILROAD OR CANAL.

Companies authorized by charter to build railroads or canals upon which passengers and freight, other than that of the company, are to be transported, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been or shall be issued, payable in one or more years after date, are required to withhold three per cent. from all payments on account of coupons or interest upon such indebtedness as was incurred on account of such railroad or canal, and to make quarterly return and payment thereof to the Commissioner of Internal Revenue.

(No. 99.)

April 2, 1863.

REGULATION

CONCERNING PROCEEDINGS AGAINST DELINQUENTS AND VIOLATORS
OF THE EXCISE LAW.

Whenever a Collector has occasion to commence proceedings for the recovery of sums due on assessments or on penalties, he will report the same to the United States District Attorney for the District whenever the office of such attorney is not too remote to permit the reference of the case to him.

When a consultation can not be had with the District Attorney without great inconvenience, the Collector is authorized to employ counsel to initiate such proceedings as may be necessary, who will report to the District Attorney.

The proceedings will in all cases be commenced in the name of the United States, and in the District or Circuit Court of the United States, and the management of every cause so commenced will be intrusted to the District Attorney for the District.

(No. 100.)

DECISION.

[Not published.]

(No. 101.)

April, 1863.

REGULATIONS

CONCERNING THE MANUFACTURE OF MEDICINES, ETC., IN BONDED
WAREHOUSES FOR EXPORTATION.

Agreeably to the 28th section of an Act to amend the Excise Law of July 1, 1862, passed March 3, 1863, the following regulations are prescribed:

1st. Any manufacturer of medicines, preparations, compositions, perfumery, or cosmetics, having a bonded warehouse, known and designated in the Treasury regulations as a bonded warehouse, class two, who shall have first given satisfactory bonds to the Collector of Internal Revenue of the District for the faithful observance of the rules and regulations duly prescribed by or under the law, in such sum as is by law required, may, under such rules and regulations as may be prescribed by the Secretary of the Treasury, convey into such warehouse any materials used in the manufactures aforesaid, which, by the provisions of the Act of July 1, 1862, entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," may be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of said manufactured articles; and such articles and materials may be transferred from any bonded warehouse, class one, upon the written permit of the Collector or other person having charge of such last-named warehouse, and upon the written request of any Deputy Collector of Internal Revenue having charge of any bonded warehouse, class two, but not otherwise.

2d. The Collector, or other person having charge of any bonded warehouse, class one, shall keep a book, in which shall be duly entered all articles removed as aforesaid, the person to whom delivered, and the time of delivery.

3d. Every Deputy Collector having charge of any bonded warehouse, class two, shall keep a book, in which a transcript of every order given as aforesaid, or for the delivery of packages from on shipboard, shall be duly entered and recorded.

4th. It shall be the duty of the Collector of Customs, whenever any goods are removed from on shipboard, as is provided in said section, to cause a record to be made of all articles so removed, the time when removed, and the person to whom delivered.

5th. Medicines, preparations, compositions, perfumery, or cosmetics, manufactured as aforesaid, shall not be removed from the place of manufacture, except upon the written permit of the Deputy Collector of Internal Revenue having the custody of the warehouse where the same was manufactured, and under the personal supervision of an officer of the customs having charge of the exportation thereof.

6th. The manufacturer shall give bond in an amount required by Section 28 of the Act of March 3, 1863.

7th. At the end of each month, or on or before the fifth day of the following month, every such manufacturer will make a return, under oath, of the articles so exported; and he will also declare that he has not removed, or caused to be removed, from the place of manufacture, any materials or articles manufactured, except as by law authorized and agreeably to the return made.

(No. 102.)

April, 1863.

DECISION

CONCERNING SAILS, TENTS, SHADES, AWNINGS, AND BAGS.

Sails, tents, shades, awnings, and bags, when manufactured by persons who own the material, are subject to a duty of three per cent. ad valorem.

Whenever the cloth or material used in the manufacture of the above enumerated articles shall have been imported, or shall have been subject to, and have paid a duty under the Excise Law, and the party manufacturing such articles is not the owner of the materials, the articles so manufactured are exempt from duty.

(No. 103.)

April, 1863.

DECISION

CONCERNING THE TRANSFER OF LICENSES.

When a person holding a license desires to change his place of business he must apply to the Assessor of the district in which his license was granted, for permission to remove the business to another part of the district, or to another district; in either case stating specifically the place and premises to which he intends to remove. If satisfied of the applicant's *bona fide* intention to remove, the Assessor will certify the facts to the Collector who granted the license, and will at the same time make an entry of the facts against the name of the person in his License Record.

The Collector, upon receiving this certificate, will indorse on the license permission to remove, as follows: "Permission is hereby given to the within named A B to remove from the premises within described to , and to carry on the trade [or profession, or business] specified in the within license, at said described place or premises, during the residue of the term for which the within license was originally granted;" and the Collector will make an entry of the indorsement, in brief, in his License Record.

If the holder of the license removes to another district, he must present his license, properly indorsed, to the Assessor of that district, who will make an entry of the same in his License Record.

Assessors and Collectors must use due precautions to prevent persons from carrying on the same business in different places under one license.

(No. 104.)

April, 1863.

DECISION

CONCERNING LICENSE OF HOTEL KEEPERS AND LIQUOR DEALERS.

The Act of Congress of the first day of July, 1862, called the Excise Law, directs that "every place where *food* and *lodging* are provided for, and furnished to travelers and sojourners in view of payment, shall be regarded as an hotel, inn, or tavern, under the act." In order, therefore, to be entitled to carry on that branch of business, which consists in accommodating travelers and sojourners with food and lodging for pay, the keeper must have a license; and the

class to which his hotel belongs, reckoned according to its rental value, determines the sum of money which the license will cost him. If that value is \$10,000, he must pay \$200; if it is but \$100, he must pay \$5. The license fee is graded according to the rent or rental value, and there are three different classes to which the fee assigned is less than twenty (\$20) dollars.

If to the business of providing for travelers and sojourners the hotel keeper adds the retailing of spirituous liquors, he is required to pay an additional sum of twenty (\$20) dollars for license; and this he must pay, whether his hotel belongs to the first, last, or any intermediate class.

The fourth paragraph of the 64th section of the act is imperative. It says retail dealers in liquors, including distilled spirits, fermented liquors, and wines of every description, shall pay twenty dollars for each license. This has obviously no relation to the provision for sale of *food or lodging*. A man may keep an hotel, and not retail spirituous liquors, or he may retail spirituous liquors, and not keep an hotel. Although it is usual in some States to unite the two kinds of business, the law preserves the distinction between them, and subjects each to a tax in the shape of a license fee, and this at a rate and upon a principle altogether different. The value of the property is the basis of the tax in the one case; the nature of the business the basis in the other.

By the 43d section of the supplement, approved March 3d, 1863, no alteration is made in the act of July 1, 1862, except that the latter act prohibits the person licensed to keep an hotel from selling liquors to be taken off the premises. This is intended to prevent an hotel keeper licensed to sell liquors, as well as food and lodging, from pursuing, under cover of his license, a distinct branch of business, and entering into competition with apothecaries, merchants, or others, who may be allowed by the local law to sell, by retail, liquors to be carried off the premises, and who, like the hotel keeper, must, in such case, pay for his privilege a license fee of \$20.

The provision in both acts, that nothing contained therein "shall *authorize* the sale of any liquors, etc., to be drank on the premises," is no more than a legislative declaration; that it is not the intention of Congress to *authorize* the retail of liquors. That body leaves the right to traffic in the article to be regulated by the law of the proper State. A State may prohibit the sale of spirituous liquors altogether. If, however, such sale is allowed, a tax is imposed for the support of the Government in the shape of a license fee; and a retailer, whatever other business he may choose, or be permitted to pursue, in connection with his sale of spirits, must pay the twenty dollars required by the law.

(No. 105.)

April, 1863.

DECISION

CONCERNING ADMINISTRATOR'S AND EXECUTOR'S BONDS.

A bond of an executor or administrator, taken by a judge of probate, register, or other officer taking probates of wills, or granting letters of administration, requires a fifty-cent stamp.

Whether such a bond is conditioned for the faithful performance of the general duties of the office of executor, or administrator, or for the payment of collateral inheritance tax, or for the performance of any special duty required of such executor or administrator by a law of the State, makes no difference as to the necessity of a stamp. It is the duty of Collectors to inquire of, and report to this Office, cases in which there shall have been any neglect or omission, by executors or administrators, to place the proper stamps on their bonds, and it is made, by law, obligatory on judges of probate, and registers of wills, to exhibit to the Collector, Assistant Collector, or other law officer of the United States, all such papers, belonging to their offices, as he may need to examine, concerning personal property or estate of which decedent may die possessed, and to which legatees, or distributees, may be entitled. The facilities, therefore, for obtaining information as to the proper use of stamps by executors or administrators, are ample, and neglect of duty in this particular, on the part of Collectors, is not excusable on the ground of the want of means for obtaining information.

REGULATIONS

OF THE

COMMISSIONER OF INTERNAL REVENUE.

OFFICE OF INTERNAL REVENUE, *September 24, 1862.*

REGULATIONS

RELATING TO THE COLLECTION OF DUTIES ON SUGAR.

In conformity to an act of Congress, entitled, "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, and to an act entitled, "An act to impose an additional duty on sugars produced in the United States," approved July 16, 1862, the following regulations are hereby established in relation to the duties imposed upon sugars in the said acts :

1. The duties imposed by said acts upon brown, Muscovado, or clarified sugars, produced directly from the sugar-cane, and not manufactured for consumption in the family of the producer, and which were in the hands of the producer or manufacturer thereof, or his agent or factor, on the 16th day of July last, or which have been or may be manufactured subsequently to said 16th day of July, and previous to the first day of October next, shall be due and payable on the first day of November next.

2. The duties on all sugars produced or manufactured subsequently to the 30th day of September instant, shall be due and payable thirty days after the expiration of the month during which said sugars are produced or manufactured.

3. On and after the day when any duties, as aforesaid, shall become due and payable, the said duties will be a lien in favor of the United States upon all the real and personal property of the manufacturer or producer, agreeably to the provisions of said acts.

GEO. S. BOUTWELL,
Commissioner of Internal Revenue.

October 15, 1862.

REGULATIONS

FOR THE COLLECTION OF THE TAX ON COTTON.

Whenever any cotton, the product of the United States, shall arrive at any port of the United States from any State now in insurrection against the Government, the Assessor or Assistant Assessor of taxes, under the act entitled, "An act to provide internal revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, shall immediately assess the taxes due thereon, and shall without delay return the same to the Collector or Deputy Collector of said District. And said Collector or Deputy Collector shall demand of the owner or other person having charge of such cotton, the tax imposed thereon by said act. And in case satisfactory evidence of previous payment shall not be produced, or the tax so imposed shall not be paid to such Collector within sixty days after demand, the Collector shall institute proceedings for the recovery of the tax, which shall be a lien upon said cotton from the time when said assessment shall be made. Every Collector to whom any tax upon cotton shall be paid, shall mark the bales or other packages upon which the tax shall have been paid, in such manner as may clearly indicate the payment thereof; and shall also give to the owner, or other person having charge of such cotton, a permit for the removal of the same, which shall contain a description of the bales or packages, and a statement of the fact that the tax has been paid.

Any party aggrieved by the demand or action of an Assessor or Collector acting under these regulations, shall be entitled to the benefit of appeal to the Commissioner of Internal Revenue.

This regulation will not interfere with the assessment and collection of the tax upon cotton which may have been in the possession of persons in loyal States on the first day of October.

GEO. S. BOUTWELL,
Commissioner of Internal Revenue.

PERMIT.

U. S. INTERNAL REVENUE, COLLECTOR'S OFFICE.

_____ District of _____

PERMISSION is hereby granted to _____ to be removed from this
 District _____ BALES OF COTTON, weighing _____ pounds

MARKS.	NO. OF BALES.	POUNDS.	WHERE STORED.

having this day paid to me the sum of _____ dollars,
 the tax on said cotton, under the provisions of an act entitled, "An
 act to provide internal revenue to support the Government and to
 pay interest on the public debt."

(Signed,)

_____ Collector.
 Dated at _____ this _____ day of _____ 186 .

[INDORSEMENT.]

U. S. INTERNAL REVENUE, COLLECTOR'S OFFICE.

_____ Collection District _____

_____ 186.

I HEREBY CERTIFY that the within is a true copy of the original
 permit issued to _____ and now in my possession, to remove
 bales of cotton from _____ and I am satisfied, after thorough in-
 vestigation, that the _____ bales marked _____ weighing _____ pounds,
 as per invoice hereto annexed, are a portion of the _____ bales within
 specified.

 Collector _____ District.

LETTER

RELATING TO THE TAX ON COTTON.

WASHINGTON, *November 17, 1862.*

SIR: In answer to yours of the 7th inst., I reply, the "regulations for the collection of the tax on cotton," to which you allude, refers only to the tax on cotton from the States in insurrection. Imported cotton is not subject to any tax under the Excise Law. If the parties remove the cotton produced in this country, the penalty is to be enforced against the same as against a manufacturer who removes his goods without payment of duty.

Very respectfully,

GEORGE S. BOUTWELL,
Commissioner.

To _____
Collector _____ District, N. Y.

CIRCULAR

RESPECTING COLLECTORS' ACCOUNTS.

TREASURY DEPARTMENT, }
OFFICE OF INTERNAL REVENUE, *December 29, 1862.* }

SIR: Inclosed herewith, please find form of quarterly account. You will make the proper entries under the appropriate headings, including all your official receipts and expenditures up to the first of January, and forward the same to this Office without delay.

You will hereafter render a similar account on the first day of April, July, October, and January.

Very respectfully,

GEO. S. BOUTWELL,
Commissioner.

To _____
Collector _____ District _____

December 1, 1862.

INSTRUCTIONS

TO PAYMASTERS AND DISBURSING OFFICERS OF THE U. S. CONCERNING THE TAX ON SALARIES, UNDER THE 86TH SECTION OF THE EXCISE LAW.

The following regulations are hereby established for the guidance of Paymasters and Disbursing Officers of the United States Government, in collection of the tax on salaries, as required by the 86th Section of the act entitled "An act to provide Internal Revenue to support the Government and to pay interest on the public debt," approved July 1, 1862, viz.:

1. Paymasters and Disbursing Officers will deduct and withhold the sum of three per cent. from all salaries and payments of every kind made in money to persons in the civil, military, naval, or other employment or service of the United States, including Senators, Representatives, and Delegates in Congress, upon the excess of such salaries or payments over the rate of six hundred dollars per annum.

2. Supplies issued in kind are not regarded as payments, and are not subject to assessment or reduction.

3. It is understood that each commissioned officer of the army receives from a Paymaster compensation at the rate of not less than six hundred dollars per annum. Therefor, all payments made by a Quartermaster or Disbursing Agent should be treated as being in excess of the rate of six hundred dollars per annum, and the tax of three per cent. should be deducted and withheld from the amount thereof accordingly.

4. The amount withheld, as aforesaid, may be remitted to this Office, or it may be deposited with any Assistant Treasurer or Designated Depositary of the United States, and his original certificate of the deposit forwarded instead of the money.

In either case the officer will transmit a certified copy of Blank No. 10, properly filled, agreeably to the requisition.

5. Whenever a person in the employ of the Government receives an amount exceeding the rate of fifty dollars per month, the tax of three per cent. should be deducted from such excess.

GEORGE S. BOUTWELL,

Commissioner of Internal Revenue.

December, 1862.

REGULATION

CONCERNING APPEALS FROM REVENUE OFFICERS.

Whenever any person shall make a communication to this Office in the nature of an appeal from the action of an Assessor or Assistant Assessor, in the discharge of his official duties, or for the purpose of obtaining an opinion as to the liability of the writer to taxation, such communication must first be submitted to the Assessor of the District, and his written assent obtained to the truth of the statements made in said communication, or the writer must certify that he has transmitted a copy thereof to the Assessor of the District, either by mail or otherwise.

The answer to the communication will be forwarded to the Assessor of the District.

This regulation will be applied to correspondence touching the official action of Collectors and Deputy Collectors.

REGULATION

IN REGARD TO ARTICLES FORFEITED UNDER SECTION 70.

When articles are taken possession of under Section 70 of the Excise Law, and are declared forfeited to the United States, Collectors are directed to cause such forfeited articles to be sold at public auction.

If, in any case, it should be thought that the public interest would require such forfeited articles to be turned over to the use of any Department of the Government, the facts of the case must be reported to the Commissioner of Internal Revenue, and further instructions awaited.

January 12, 1863.

REGULATIONS

IN REGARD TO REVENUE STAMPS.

Revenue Stamps may be ordered from this Office in quantities to suit purchasers. Orders should cover remittances of Treasury notes, or an original certificate of a United States Assistant Treasurer or Designated Depository, of a deposit made for the purchase of stamps.

The following commission, *payable in stamps*, will be allowed :

On purchases of	\$50 or more,	2 per centum.
" " "	100	3 " "
" " "	500	4 " "
" " "	1,000	5 " "

As each stamp expresses upon its face its kind as well as its denomination, it is desirable that every order should refer to kinds as well as denominations. By the 3d Section of the act passed December 25, 1862, every instrument is valid, provided a legal stamp, or stamps, denoting a duty of the amount required, shall have been duly affixed and used thereon. Proprietary stamps, however, can not be used upon any instrument specified in Schedule B.

Stamps of every kind and denomination can be furnished in sufficient quantities for use in the District of Columbia and the States east of the Rocky Mountains.

Collectors are hereby required and directed to commence proceedings, under the law, against all persons within said District and States who shall willfully neglect to use stamps as required.

Special attention is called to the 95th Section of the Excise Law :

"And be it further enacted, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, any instrument, document, or paper, of any kind or description whatsoever, without the same being duly stamped for denoting the duty hereby imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of fifty dollars; and such instrument, document, or paper as aforesaid, shall be deemed invalid and of no effect."

Every correspondent is requested to give the State, as well as town and county, of his residence.

If not otherwise ordered, stamps will be transmitted by mail.

GEO. S. BOUTWELL,
Commissioner of Internal Revenue.

January, 1863.

REGULATIONS

CONCERNING PROPRIETARY STAMPS.

1. Every proprietor can furnish a design for a stamp, which, if approved, will be engraved by the Government engravers, Messrs. Butler & Carpenter, of Philadelphia, at the cost of the proprietor.

2. In such case, the proprietor of the article will be entitled to the discount specified in the 102d Section of the Excise Law.

3. If the designs do not exceed in superficial area $1\frac{3}{8}$ of an inch for the denomination of one and two cent stamps, or $\frac{5}{8}\frac{3}{4}$ of an inch for the denomination of three and four cent stamps, these being the sizes established by the Office for the above specified denominations, there will be no additional charge to purchasers. If, however, proprietors desire to increase the size of the stamps for the denominations above mentioned, then an additional charge will be made for the cost additional of paper and printing. This additional charge will be ten cents per thousand for stamps of $3\frac{1}{8}$ inches superficial area, and a proportionate sum for intermediate sizes.

4. Every stamp must be rectangular in form.

5. All dies and plates will be retained by, and be under the exclusive control of, the Government.

6. The general stamp must be canceled by writing or stamping thereon the initials of the proprietor of the stamped article, and the date of canceling; while the private stamp must be so affixed on the package, that in opening the same the stamp shall be effectually destroyed.

7. Where printing in more than one color is desired, the additional expense must be borne by the proprietor.

8. Each stamp must bear the words, or a proper abbreviation of them, United States Internal Revenue, and the name of the article. Also, in words and figures, the denomination of the stamp.

The manufacturers of proprietary articles will be required to use the general stamp until they severally furnish designs for individual use, and engravings have been prepared therefrom.

Orders for the general stamp may be sent to this Office. The stamps will be forwarded upon receipt of funds in Treasury notes, or an original certificate of a U. S. Assistant Treasurer or a Designated Depository, of a deposit made for the purchase of stamps.

The following commission will be allowed upon the purchase of the general proprietary stamp, and will be payable in stamps: On purchases of \$50 or more, 2 per cent.; of \$100 or more, 3 per cent.; \$500 or more, 4 per cent.; and on \$1,000 or more, 5 per cent. If not otherwise instructed, stamps thus ordered will be sent by mail.

February 18, 1863.

LIABILITY OF MANUFACTURERS

OF CARS AND LOCOMOTIVES, ALSO OF REPAIRS, TO TAX.

SIR: Your letter of the 16th instant has been received. In answer, I have to say that railroad corporations which manufacture locomotives, cars, etc., which they offer for sale, are liable to a manufacturer's license for each and every machine shop or car factory so employed. If they do not offer for sale, they are not liable to license as manufacturers, but are liable to a duty of *three per centum ad valorem* on all locomotives and cars manufactured for use, if their value exceeds \$600 per annum. Further, every new car or locomotive must be regarded as a manufacture, and taxable as such, even though it be made to take the place of a car or locomotive which is worn out and thrown aside.

When manufacturers make provision for supplying parts of a machine, and such parts become articles of traffic, the presumption is, that such parts are manufactures, and liable to tax.

Many of the articles used in the building of houses, ships, bridges, etc., are *in themselves* manufactures, and liable to tax, whether they are manufactured by the ship, house, or bridge builder, or *purchased* by him as materials for said structures.

The same principle holds in relation to *repairs* of engines, cars, etc. *All articles made* in the process of such repairs, which have in themselves a commercial value, and which, if offered for sale, could find purchasers, are held to be manufactures liable to taxation; and none the less so, because they are used by the machinist or manufacturer in making repairs of cars or locomotives, than if they were sold or removed from the place of manufacture for the purpose of sale. Thus you will see that not only are cars and locomotives made for use held to be liable to the three per centum ad valorem duty, but that much that may be claimed by interested parties as *repairs* must be assessed as new work, or manufactures liable to taxation.

To these general principles the Assessor is to look for guidance in deciding particular cases as they may arise.

Yours respectfully,

GEO. S. BOUTWELL,
Commissioner.

March, 1863.

INSTRUCTIONS

TO COLLECTORS, CONCERNING THE MANNER OF CALCULATING TAX
ON SALARIES OF ASSISTANT ASSESSORS.

In making payments to Assistant Assessors, Collectors will calculate the amount of tax to be deducted therefrom, in accordance with the 86th section of the act of July 1st, 1862, as follows:

It is assumed that there are 312 working days in each year. Any amount paid, not exceeding the rate of \$600 per year, is exempt from tax. \$600 divided by 312, the number of working days, shows the amount of $\$1.92\frac{9}{312}$ per day, as exempt from tax.

By multiplying the number of days for which an Assistant Assessor is paid, by $\$1.92\frac{9}{312}$, the amount exempt from tax in that instance is obtained. This sum, deducted from the whole amount due for salary, and for the number of taxable persons returned to the Assessor, will leave the amount on which the tax of 3 per cent. is to be deducted.

The following table, showing the amount of tax due from Assistant Assessors for any number of days, from one to one hundred, has been prepared in the office of the Fifth Auditor of the Treasury, and is believed to be correct:

TABLE.

DAYS.	Dolls.	Cts.	DAYS.	Dolls.	Cts.	DAYS.	Dolls.	Cts.	DAYS.	Dolls.	Cts.	DAYS.	Dolls.	Cts.	DAYS.	Dolls.	Cts.
1		3	18		53	35	1	13	52	1	63	69	2	23	86	2	78
2		6	19		61	36	1	16	53	1	71	70	2	26	87	2	81
3		10	20		65	37	1	20	54	1	74	71	2	29	88	2	84
4		13	21		68	38	1	23	55	1	78	72	2	33	89	2	87
5		16	22		71	39	1	26	56	1	81	73	2	36	90	2	91
6		19	23		74	40	1	29	57	1	84	74	2	39	91	2	94
7		23	24		78	41	1	32	58	1	87	75	2	42	92	2	97
8		26	25		81	42	1	36	59	1	91	76	2	46	93	3	00
9		29	26		84	43	1	39	60	1	94	77	2	49	94	3	04
10		32	27		87	44	1	42	61	1	97	78	2	52	95	3	07
11		36	28		90	45	1	45	62	2	00	79	2	55	96	3	10
12		39	29		94	46	1	49	63	2	04	80	2	58	97	3	13
13		42	30		97	47	1	52	64	2	07	81	2	62	98	3	17
14		45	31	1	00	48	1	55	65	2	10	82	2	65	99	3	20
15		48	32	1	03	49	1	58	66	2	13	83	2	68	100	3	23
16		52	33	1	07	50	1	62	67	2	16	84	2	71			
17		55	34	1	10	51	1	65	68	2	20	85	2	75			

March 19, 1863.

INSTRUCTIONS

IN REGARD TO ASSISTANT ASSESSORS' ACCOUNTS.

Assistant Assessors will make their accounts for pay and charges allowed by law monthly, commencing with the month of January, 1863, and present the same to the Assessors of their respective Districts.

In each case the Assessor will examine the account, and if it appear just and in accordance with the law, will indorse his approval thereon, and the account so approved will be paid to the Assistant Assessor by the Collector of the District.

Collectors will deduct from the bills of Assistant Assessors three per cent. tax on the excess over the *rate* of fifty dollars per month, and account for the sum so withheld, as provided in paragraph 4, of "Instructions to Disbursing Officers," herewith inclosed.

All accounts of Assistant Assessors for services performed previous to January 1st, 1863, or for expenses allowed by law, must be transmitted to the Commissioner of Internal Revenue.

The salaries of Assessors, compensation to Assessors' Clerks, expenses of office rent, and stationery, will be paid through the Office of the Commissioner of Internal Revenue.

Collectors will transmit a monthly statement of their disbursements under this regulation, accompanied by the proper vouchers, which must be numbered, indorsed, and filed in regular order, to correspond with the numbers and names on the statement; the amount of same to be charged in the Collector's quarterly account.

The following regulations must be observed in making out bills for clerical services which have been, or which may hereafter be, rendered in the offices of the several Assessors of taxes under the act of July 1st, 1862, entitled, "An act to provide internal revenue to support the Government and to pay interest on the public debt," and the acts in addition thereto:

1. The person claiming compensation for services as a clerk must make out a receipted bill, stating therein the time employed and the rate of compensation.

2. The Assessor must certify, under oath, that the account is just and correct; that the rates charged are as agreed with the clerks

employed; that the services as stated were necessary; that they have been faithfully performed, and that the charges therefor are reasonable.

3. No allowance to be made for days on which service was not actually rendered.

4. Claims for payment must be presented monthly to the Commissioner of Internal Revenue, agreeably to the foregoing regulations.

Yours, very respectfully,

C. F. ESTEE,

Acting Commissioner of Internal Revenue.

To _____
Collector _____ District of _____

March 3, 1863.

INSTRUCTIONS

IN RELATION TO THE DUTIES ON SUGAR.

SIR: You will please submit the following instructions to the association of Assessors in your city as soon as possible:

The duties on sugars produced in the United States were, and are, due and payable in accordance with the regulations issued by this Office September 24th, 1862. If any sugars liable to taxation have been removed from the place of manufacture without the payment of the duties, and are now held by the manufacturer or producer, his agent, factor, executor, or legal representative, then any such person who now holds such sugars is liable, and must be required, to pay the taxes.

These taxes are a lien on the sugar in favor of the Government, and the lien may be enforced wherever the sugar may be found. If in any case you are satisfied that the taxes have not been paid, and that the holder of the sugar is the manufacturer or producer thereof, or the agent, factor, or legal representative of the manufacturer or producer, you will assess such holder.

If upon notification to this effect such holder shall refuse to pay the taxes, the sugar must be seized, under Section 114.

Yours, respectfully,

C. F. ESTEE,

Acting Commissioner of Internal Revenue.

To S. P. GILBERT, Esq.,
Assessor 32d District, New York.

March 21, 1863.

REGULATIONS

RELATING TO CONTRACTS MADE FOR THE DELIVERY OF COIN.

SIR: In your letter of 14th instant you submit the following inquiries:

"1st. Does the law, as passed, interfere with the legality of contracts made for the delivery of coin for more than three days' time at a premium in currency?"

"2d. If not, are such contracts taxable upon the par value of the coin, or is the tax to be calculated upon the currency value named in the contract? For example, \$1,000 gold, contracted for at 160 per centum for sixty days, will be \$1,600. Sixty days' interest, \$16. Will the tax be \$15 or \$24?"

Contracts made for the delivery of coin to be performed after a period exceeding three days, must be in writing and signed by the parties, or their agents, or attorneys, and stamped in a sum equal to one half of one per centum of the amount of the purchase money to be paid for a given quantity of gold or silver coin, or bullion, as the case may be. Contracts, so made in writing and duly signed and stamped, are valid.

In case of the example given by you, which I understand to be a contract to deliver one thousand dollars in gold coin at sixty days from the date of the contract, for the sum of sixteen hundred dollars in currency, no stamp is required on account of interest.

If, however, a party should loan \$1,600 in currency upon the pledge of \$1,000 in gold or silver coin of the United States, such loan would be utterly void.

Very respectfully,

C. F. ESTEE,

Acting Commissioner.

A. CAMPBELL, Esq.,

Chairman, etc., New York.

March 27, 1863.

LETTER

RELATING TO THE TAX ON COTTON.

SIR: Your letter of March 23d in regard to the excise tax on cotton of American production imported from foreign countries has been received.

In reply to your question I have to say, that on the 21st instant I wrote to John Mack, Esq., Collector, etc., that cotton of foreign production is held to be exempt from internal tax, and that cotton produced in the United States, which is imported from foreign countries and on which the import duty is paid, is also exempt from internal tax. In consequence of information received from the Acting Assistant Secretary of the Treasury, these instructions must be modified in the manner following, to wit:

If the import duty on cotton is paid without protest, it must be held to be of foreign production, and therefore not subject to the excise or internal tax. But if the importers of cotton pay the import duty under protest, which protest is made on the ground that the cotton was produced in the United States, and is, therefore, not subject to the import duty, such cotton must be assessed under the Excise Law, and the tax collected, unless the claimants or owners can show that the internal tax has already been paid.

Yours respectfully,

C. F. ESTEE,

Acting Commissioner.

To PIERRE C. VAN WYCK, Esq.,

Assessor Fourth District, New York City.

March 30, 1863.

LETTER

RELATING TO ARTICLES MANUFACTURED FOR CONSUMPTION.

SIR: Your communication of 11th ultimo, covering one from Isaac Hinckley, Esq., of the 7th ultimo, was duly received, but pressure of business upon the Office has prevented an earlier reply.

The questions raised by Mr. Hinckley have been from time to time considered, and in the month of February a decision was made and published, which is herewith inclosed, marked No. 79.

In Decision No. 71 an attempt has been made to lay down the rule which should guide Assessors in levying taxes upon manufactures.

From this decision, it appears that an article must be known to the commerce of the country, or if not so known, it must be of such a character that purchasers for it could be found, if offered for sale. This rule is applicable, of course, to articles made by the Merrimack Manufacturing Company, and used or consumed in their business. Articles which are not so known, or which, if offered for sale, could not be sold, are of course exempt from taxation.

Mr. Hinckley discusses at length the right of the Government to levy taxes upon articles manufactured and not sold, but used or consumed by the party manufacturing. After the most careful consideration and consultation with the Solicitor of the Treasury, the conclusion has been reached, that Section 73 does not exempt from taxation goods manufactured for the use of the manufacturer, when the amount of the goods exceeds the sum of \$600.

There are two propositions in the first clause of Section 73: one relating to goods manufactured for the use of the manufacturer, and the other relating to goods manufactured for sale. The condition in said clause is applicable to both classes of cases, viz., that the goods so made are exempt from duty when, in either case, the annual product does not exceed the sum of \$600.

It is easy to understand that Congress would be disposed to relieve from taxation a farmer who might manufacture a small amount of cloth or clothing for his own family, or a mechanic who might build inexpensive machinery for his own use. This consideration for men of small means, though wise and proper in itself, must have some limit. Congress has fixed this limit at \$600.

It would, however, be very difficult to comprehend the reason, or appreciate the justice, of allowing a railway corporation to build its locomotives and cars, and exempt them from taxation, while individual manufacturers are required to pay three per cent. on the amount of their products.

The first clause of Section 75 provides in specific language, that goods removed for consumption are liable to taxation, as well as goods sold, or goods removed for delivery, to others than agents of the manufacturer. It follows, therefore, that the Government has the same power to collect the tax on goods removed for consumption that it has on those removed for sale, and that all the sections of the law relating to the collection of taxes apply equally to the two classes of cases.

It was undoubtedly the intention of Congress, and such has been the purpose of this Office in the construction that it has given to the law, to place a manufacturer who produces certain articles which are in themselves articles of commerce, and consumes them in the production of advanced manufactures, upon the same footing with a

manufacturer who produces those primary articles and sells them to a producer of the more advanced manufactures, who does not himself produce the primary.

In the case presented by Mr. Hinckley, whether glue manufactured by the Company, and used upon the premises, is subject to taxation, the Assessor will inquire whether it is an article of commerce, and if so, he has no option under the law, but must require the Company to make return of the quantity manufactured and used.

Very respectfully,

C. F. ESTEE,
Acting Commissioner.

B. F. CROWNINSHIELD, Esq., *Treasurer,*
Merrimack Manufacturing Co., Boston, Mass.

April 1, 1863.

LETTER

RELATING TO PROSECUTIONS.

SIR: Your letter of March 26th has been received, and in reply I have to say, that the Instructions which you quote from, Series I., No. 3, have been modified.

Upon mature consideration, it is held, that the Government must control its own business, and is not obliged to proceed with prosecutions simply because complaints may have been made.

On the opposite assumption, the Government might be involved in a multitude of unnecessary prosecutions, and be taxed with heavy bills of costs.

When, therefore, complaint is made to Collectors, they must exercise their discretion whether to commence prosecution, or not, and they are also authorized to discontinue prosecutions at any stage of the proceedings, when they may judge that the interest of the Government will be served by so doing.

When a penalty has been recovered by the judgment of Court, or exacted on a compromise, the informer will, of course, be entitled to his moiety.

Yours, respectfully,

C. F. ESTEE,
Acting Commissioner.

To ———,
Collector Sixth District, Illinois.

TABLE.

SHOWING THE AMOUNTS TO BE CHARGED FOR LICENSES FOR
FRACTIONAL PARTS OF A YEAR.

The following table, prepared by John G. Treadwell, Esq., Assessor
14th District, New York, will be serviceable to Assistant Assessors:

12 Months.	11 Months.	10 Months.	9 Months.	8 Months.	7 Months.	6 Months.	5 Months.	4 Months.	3 Months.	2 Months.	1 Month.
\$5 00	\$4 58	\$4 17	\$3 75	\$3 33	\$2 92	\$2 50	\$2 08	\$1 67	\$1 25	\$0 83	\$0 42
10 00	9 17	8 35	7 50	6 64	5 83	5 00	4 17	3 33	2 50	1 67	83
12 50	11 46	10 42	9 38	8 33	7 29	6 25	5 21	4 17	3 13	2 08	1 04
15 00	13 75	12 50	11 25	10 00	8 75	7 50	6 25	5 00	3 75	2 50	1 25
20 00	18 33	16 67	15 00	13 33	11 67	10 00	8 33	6 67	5 00	3 33	1 67
25 00	22 92	20 83	18 75	16 67	14 58	12 50	10 42	8 33	6 25	4 17	2 08
50 00	45 83	41 67	37 50	33 33	29 17	25 00	20 83	16 67	12 50	8 33	4 17
75 00	68 75	62 50	56 25	50 00	43 75	37 50	31 25	25 00	18 75	12 50	6 25
100 00	91 67	83 33	75 00	66 67	58 33	50 00	41 67	33 33	25 00	16 67	8 33
200 00	183 33	166 67	150 00	133 33	116 67	100 00	83 33	66 67	50 00	33 33	16 67
250 00	229 16	208 88	187 50	166 67	145 84	125 00	104 16	83 33	62 50	41 66	20 84
300 00	275 00	250 00	225 00	200 00	175 00	150 00	125 00	100 00	75 00	50 00	25 00
500 00	458 33	416 67	375 00	333 33	291 67	250 00	208 33	166 67	125 00	83 33	41 67
1000 00	916 67	833 33	750 00	666 67	583 33	500 00	416 67	333 33	250 00	166 67	83 33

This table will also be used for deducting the amount for unexpired time on licenses that are to be renewed May 1st, 1863.

LETTER

RELATING TO STAMP DUTIES.

SIR:

Your letter of relative to
.....
has been received.

In reply thereto, I beg to refer you to the annexed Schedule of
Stamp Duties upon the severalby
you, which will afford you the desired information.

Very respectfully,

— — — — —, *Commissioner.*

To — — — — —.

Acknowledgment of deeds, or other instruments, made before a justice, notary, or other qualified officer.... exempt.
*Affidavit**..... 5 cents.
Agreement and Appraisement (for each sheet) 5 cents.
Assignment or transfer of mortgage, lease, or policy of insurance, is subject to the same duty as the original instruments.

Ordinary, as of bond, without guarantee exempt.

Patent right..... 5 cents.

* By a recent Decision.

Stamp Duty

Bank Checks, drafts, orders, etc., at sight or on demand, for all sums of money exceeding twenty dollars 2 cents.

Bills of Exchange (Foreign), drawn in, but payable out of, the United States, each bill, of set of three or more, must be stamped.

(Foreign), whether drawn in or out of the United States (if drawn *singly* or in *duplicate*), pay the same rate of duty as Inland Bills of Exchange, Schedule B.

The acceptor or acceptors of any bill of exchange, or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp indicating the duty. (See Section 101, act of July 1, 1862.)

Bills of Exchange (Inland), draft, or order, exceeding \$20, for every \$200, or fractional part thereof, payable otherwise than at sight or on demand, and any promissory note (except deposit notes to mutual insurance companies), whether payable on demand or at any time not exceeding 33 days, grace included, from date or sight 1 cent.

Exceeding 33 days, and not exceeding 63 days, as aforesaid 2 cents.

Exceeding 63 days, and not exceeding 93 days, as aforesaid 3 cents.

Exceeding 93 days, and not exceeding four months and three days, as aforesaid 4 cents.

Exceeding four months, and not exceeding six months and three days, as aforesaid 6 cents.

Exceeding six months and three days 10 cents.

[The warrant of attorney to confess judgment on a note or bond is exempt from stamp duty, if the note or bond is properly stamped.]

Bills of Lading, of vessels for ports of the United States or British North America exempt

Or receipt for goods, to any foreign port 10 cents

Bill of Sale of any vessel, or part thereof, when the consideration shall not exceed \$500 25 cents

Exceeding \$500, and not exceeding \$1,000 50 cents

Exceeding \$1,000, for each \$1,000, or fractional part thereof 50 cents

Stamp Duty.

<i>Bond</i> , personal, for the payment of money. (See <i>Mortgage</i> .)	
Official	50 cents.
For deed or conveyance of land.....	25 cents.
<i>Bonds</i> .—County, city, and town bonds, railroad and other corporation bonds, and scrip, are subject to stamp duty as Inland Bills of Exchange, under 6th section of the act of March 3, 1863.	
<i>Certificate</i> of record, upon the instrument recorded.....	exempt.
Of record upon the book.....	exempt.
Of weight or measurement of animals, coal, wood, or other articles	exempt.
Of qualification of a Justice of the Peace, Commissioner of Deeds, or Notary Public.....	5 cents.
Of search of records	5 cents.
<i>Certificate</i> that certain papers are on file	5 cents.
That certain papers can not be found	5 cents.
Of the sale of land for taxes	5 cents.
Of redemption of land sold for taxes	5 cents.
Of birth, marriage, and death (when required by State law)	5 cents.
Of qualification of school teachers (when required by State law).....	5 cents.
<i>Certified Transcripts</i> of judgment, satisfaction of judgment, and of all papers recorded, and of all papers on file, each	5 cents.
[N. B.—As a general rule, a stamp will be required upon every certificate which has, or may have, a legal value in any court of law or equity.]	
<i>Contract</i> . (See <i>Agreement</i> .)	
Broker's	10 cents.
<i>Mortgage</i> , trust deed, bill of sale, or personal bond for the payment of money, is subject to stamp duty as follows: for every \$200, or fractional part thereof	10 cents.
[N. B.—Bond and mortgage, or note and mortgage, are subject to but one stamp duty: <i>Provided</i> , such duty is the highest rate required for either of such instruments. No mortgage, etc., shall be required to pay a stamp duty of more than \$1,000.]	
<i>Pension Papers</i> —Powers of attorney, and all other papers relating to applications for bounties, arrearages of pay, or pensions, or to receipt thereof	exempt.

Stamp Duty.

Powers of Attorney, and other instruments, executed in foreign countries, to be used in the United States, are subject to the same rates of duty as those executed in the United States. (The stamp may be affixed and canceled by the party using the same.)

Promissory Notes (including judgment notes) are subject to the same rates of duty as Inland Bills of Exchange.

Release, discharge, and satisfaction of mortgage exempt.

Receipts for money, and all receipts, except warehouse receipts exempt.

Writ.—When a writ or summons is returned without service, a stamp is required on the *alias*, if issued. 50 cents.

Sheriff's return on writ, or other process exempt.

Charter Party, etc.—Each copy, or part of an agreement, a bill of lading, charter party, contract, or lease, relied on as evidence, either at law or in equity, must be stamped.

April 4, 1863.

LETTER

RELATING TO LIENS, AND TO SEIZURE AND SALE OF PERISHABLE ARTICLES.

SIR: The lien of the Government, under Section 69 of the Excise Law, upon goods or articles manufactured, and on which the tax is levied, will take precedence of all other claims or liens upon those particular goods or articles, and may be enforced by distraint upon the goods wherever they may be found. This rule is also held to apply to all other goods or articles embraced in annual or monthly lists upon which a tax is levied.

But in respect of property upon which the tax is not levied, the lien of the Government under Section 69, or any other section, does not take precedence of judgment or other liens, or of mortgages, real or chattel, executed and valid in other respects at the time when, agreeably to the regulations of this Office, said lien took effect.

Guided by these principles, you will doubtless be able to avoid liability to suits for damages. But if at any time such suits should be brought against you for your official acts, the Government will furnish you adequate aid upon your application.

In regard to the seizure and sale of perishable articles, you will

observe that manufactures and products of that kind, taxed under Sections 68 and 75, when seized under Section 70, may be adjudged perishable and sold before declaration of forfeiture. And it is held generally that the power to sell perishable articles, so as to avoid loss or damage, is incident to the power to seize. In all cases of this kind it is considered advisable to give notice of the sale to the owner or claimant, and to give such further public notice by advertisement or otherwise, as time may permit.

Yours, respectfully,

JOSEPH J. LEWIS,
Commissioner.

To P. G. SOUERWEIN, Esq.,
Collector Third District, Baltimore, Md.

April 4, 1863.

LETTER

RELATING TO LICENSES.

SIR: Your letter of March 30th has been received. In reply, I have to say that it is, and has been for some time past, the settled opinion that licenses can not legally be returned in monthly lists, unless the assessment is made and proceeded with precisely as is required in reference to the annual lists. But to avoid the expense and delay of that course, it has been deemed wise to receive applications for licenses, when made voluntarily, and in cases where parties refuse or neglect to make such application, to proceed against them under Section 59, and for the penalty of \$100, prescribed in Section 11. These penalties apply as well to persons who commence business after the annual assessment as to those who were in business at that time. Consequently the ten per cent. is not to be added to a license tax returned in a monthly list, and one who voluntarily applies is not entitled to any specified time in which to pay.

The words "in the manner provided," in the amendment to Section 19, are construed to apply not to Section 19, and therefore the notices may be sent by mail. But you will observe that the demand required by Section 69 is not changed or affected by the amendment.

Yours, respectfully,

C. F. ESTEE,
Acting Commissioner.

To C. P. HUNTINGTON, Esq.,
Collector Second District, Boston, Mass.

April 9, 1863.

L E T T E R

RELATING TO CAST IRON USED FOR PERMANENT STRUCTURES.

SIR: It was not the purpose of the communication of 3d instant in reference to the matter of Lewis Lillie to give an opinion on the question whether vault doors, vault frames, etc., are to be regarded as permanent structures; although it is quite possible that the language of the letter may have justly led to the inference you have drawn therefrom.

I will venture to suggest, that the rule by which you may decide whether an article of cast iron is to be taxed as a permanent structure may be this:

Cast iron used for bridges, buildings, or other permanent structures, which is a part thereof, and essential thereto, will be subject to duty under that head, at the rate of one dollar per ton.

Cast iron used in connection with a permanent structure, but not essential to the structure itself, but introduced for other purposes, and which might be dispensed with without affecting materially the character of the structure, is subject to taxation according to the class of manufacture to which it belongs.

Very respectfully,

JOSEPH J. LEWIS,
Commissioner.

P. H. NEHER, Esq.,
Assessor 15th District, N. Y.

April 3, 1863.

L E T T E R

RELATING TO GOODS MANUFACTURED AND REMOVED PRIOR TO SEPTEMBER, 1st, 1862, ALSO TO CAST IRON USED FOR PERMANENT STRUCTURES.

SIR: I have received your letter of 25th instant, covering the communication from Gardner S. Cutting, Esq., attorney for Lewis Lillie under date of 18th instant.

Mr. Lillie claims that he has paid a duty of three per cent. upon various articles, such as safes, bank vaults, vault frames, vault doors, bank locks, etc., which were manufactured prior to 1st September.

His liability to taxation on these articles depends upon the fact of removal or non-removal from the place of manufacture prior to said 1st day of September. In the decision of this case you will be governed by the opinion of the Solicitor of the Treasury under date of October 4th, 1862.

If you find that articles which, according to the rules laid down in said opinion, were removed prior to said 1st day of September have been taxed, and the taxes thereon paid, Mr. Lillie may make claim for the amount so paid agreeably to a decision of this Office, No. 90. (In hands of printer; will be sent you shortly).

It is to be understood distinctly that the time of manufacture is entirely unimportant, and you will decline to receive evidence upon that point. The only vital question is that of removal.

Second. Mr. Lillie claims that several of the articles before enumerated and assessed are permanent structures, and as such are subject to a duty at the rate of one dollar per ton under Section 75, p. 70, of the Excise Law. This is a question of fact which you must decide.

If Mr. Lillie manufactures bank vaults and vault frames which are introduced into the building, and form a part thereof, I am of opinion that they are to be regarded as permanent structures; if, however, such safes, vaults, or vault frames are separate from the building, they are not to be considered as permanent structures, whatever their size or weight may be. You will bear in mind that all articles manufactured and sold, or delivered for consumption or sale, to others than agents of the manufacturer prior to March 4th, 1863, are to be assessed under the act of July 1st, 1862.

The act of March 3d makes several important alterations in the rates of duties upon iron castings.

Under the last-named act, Section 1, p. 7, it is provided that on castings of iron exceeding ten pounds in weight, for each casting not otherwise provided for in said act, or in the act of July, 1862, a duty of \$1 50 per ton is levied.

This provision does not affect the duty upon cast iron to be used on permanent structures, nor upon stoves or hollow ware. Castings of iron of less than 10 lbs. in weight will be subject to an ad valorem duty of three per cent. This provision is, however, to be considered in connection with the 29th section of the act of March 3d, which provides that castings of all descriptions, where made exclusively for instruments, articles, or machinery upon which duties are assessed and paid, shall be exempt from duty.

Very respectfully,

C. F. ESTEE,

Acting Commissioner.

P. H. NEHER, Esq.,

Assessor 15th District, N. Y.

May 1, 1863.

REGULATIONS

FOR THE ASSESSMENT OF THE INCOME TAX.

The Assessor and Assistant Assessors of each Collection District will assess the income tax, as on the first day of May next, upon every person residing within the District liable thereto.

Each person will be required to return his total income, so far specifying the sources from which it is derived as to enable the Assistant Assessor to decide what deductions shall be made therefrom.

Persons whose income does not exceed the sum of ten thousand dollars, and who reside in the United States, will be subject to a duty of three per cent. on such portion thereof as is liable to taxation: *Provided, however,* That upon income derived from interest upon notes, bonds, or other securities of the United States, a duty of one and a half per cent. will be levied.

Persons whose income exceeds ten thousand dollars will be subject to a duty of five per cent. on the portion thereof subject to taxation: *Provided, however,* That upon income derived from interest upon notes, bonds, or other securities of the United States, a duty of one and a half per cent. will be levied.

Citizens of the United States residing abroad, and not in the employment of the Government of the United States, will be subject to a duty of five per cent. on the income of any property, securities, or stocks owned in the United States, and not exempted from the income tax: *Provided, however,* That upon income derived from interest upon notes, bonds, or other securities of the United States, a duty of one and a half per cent. will be levied.

Every farmer or planter will be required to make return of the value of the produce of his farm or plantation, without deduction for the labor or services of himself and his family, or for any portion of such produce consumed by himself and family.

The following deductions will be made from the aggregate income of each person, and the tax assessed upon the remainder, viz.:

State and local taxes assessed in the calendar year preceding this assessment, to wit, from January 1, 1862, to December 31, 1862, inclusive.

Salaries of officers, or payments to persons in the service or employment of the United States, from which a deduction of three per cent. has been made by the disbursing officers of the Government.

Interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance, railroad company or

corporation, from which interest or dividends a duty of three per cent. shall have been deducted by the officers of such companies, corporations, or associations; interest from any bonds, or other evidence of indebtedness, of any railroad company, or other corporation, from which a duty of three per cent. shall have been deducted by the officers of such company or corporation; and receipts derived from advertisements on which a duty shall have been assessed and paid.

Also, the sum of six hundred dollars, except in those cases where the whole or any part of said six hundred dollars shall have been deducted from the salaries or pay of officers or persons in the service or employment of the United States.

The amount actually paid for rent of any dwelling-house or estate which is the residence of the person assessed; and

The amount paid by any farmer or planter for hired labor and necessary repairs upon his farm or plantation, including the subsistence of the laborers.

Whenever the total income of any person exceeds ten thousand dollars, and deductions are made therefrom, upon the ground that a portion of such income has been subject to a three per cent. duty upon dividends or interest paid by companies, corporations, or associations, as before enumerated, such person will be subject to a tax of two per cent. additional upon so much of his income as may have been previously subjected to a duty of three per cent. by the officers of the companies, corporations, or associations before named.

Guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, are required to make return of the income belonging to minors or other persons which may be held in trust, as aforesaid; and the income tax will be assessed upon the amount returned, after deducting such sums as are exempted from the income tax, as aforesaid: *Provided*, That the exemption of six hundred dollars, under Section 90, of the Excise Law, shall not be allowed on account of any minor or other beneficiary of a trust, except upon the statement of the guardian or trustee, made under oath, that the minor or beneficiary has no other income from which the said amount of six hundred dollars may be exempted and deducted.

Whenever persons liable to assessment of income tax shall neglect or refuse to make the lists required by law, or when the lists made and tendered by such persons shall not be accepted by the Assessor or Assistant Assessor as just and proper, it shall be the duty of such Assessor or Assistant Assessor to make lists for such persons according to the best information he can obtain. Persons so assessed may make oath or affirmation as to the amount of income and deductions therefrom agreeably to Section 93.

Persons receiving rent may deduct therefrom the amount paid for necessary repairs, insurance, and interest on incumbrances upon such rented property. The cost of new structures, or improvements to buildings, shall not be deducted from income.

The tax must be levied upon all dividends declared prior to September 1, 1862, and upon six hundred dollars of all salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, for services rendered prior to said date, as such dividends and proportion of salaries were not subject to deduction or assessment.

Interest received from or due by trust companies, savings institutions, insurance and railroad companies, corporations, or associations, prior to the same date, must also be taxed.

Profits or dividends derived from stock, shares, or property in gas, bridge, express, telegraph, steamboat, ferry-boat, or manufacturing companies or corporations, or from the business usually done by such companies or corporations, are subject to income tax.

Interest paid by any person on incumbrances upon the dwelling-house or estate on which he resides, may be deducted from income; also his payments for necessary repairs.

Farm produce, which the producer has on hand on the 31st day of December, 1862, must be appraised at its market value on that day.

The income tax shall be included in the annual list, and appeals and other proceedings held as provided by law.

JOSEPH J. LEWIS,
Commissioner of Internal Revenue.

Form of affidavit to be taken and subscribed before the Assessor or Assistant Assessor.

STATE OF

County of

ss.:

, being sworn (or affirmed) according to law, says that he (or she) (as guardian or trustee of) was not possessed of, or entitled in any way to, an income to the amount of six hundred dollars in value, from any or all sources whatever, during the year 1862, liable to be assessed according to the provisions of the laws of the United States, as he (or she) solemnly and verily believes.

Sworn (or affirmed) and subscribed this day of
A.D. 1863, before me, the subscriber, Assistant Assessor for
Division of said District.

STATE OF

County of

ss.:

, being sworn (or affirmed) according to law, says that he (or she) has been assessed for the year A.D. 1862, for an income duty in the _____ county (or city, or town, as the case may be) of _____ in the State of _____ and for the full amount of his (or her) income under authority of the United States, and by reason thereof is entitled to be exempt from any further income duty for said year, as he (or she) verily believes.

Sworn (or affirmed) and subscribed this _____ day of A.D. 1863, before me, the subscriber, Assistant Assessor for Division of said District.

STATE OF

County of

ss.:

being sworn (or affirmed) according to law, says that the annexed statement contains a full and correct account of his (or her) annual income for the year A.D. 1862, which he (or she) has received, or to which he (or she) is in any manner entitled (as trustee or guardian, as the case may be, of _____), and that he (or she) (as trustee or guardian as aforesaid) has not received, and is not entitled to receive, from any or all sources of income together, any other for the said year besides what is set forth in said statement.

Sworn (or affirmed) and subscribed this _____ day of A.D. 1863, before the Assistant Assessor of _____ Division of said District.

(24.)

INCOME TAX FOR 1862.

[ADDITIONAL TO BLANK FORM NO. 24, p. 168, *ante*.]

The Income Tax is imposed upon a certain proportion of the income of these two classes, viz.:

1st. Every person residing in the United States; and every citizen residing abroad who is in the employment of the Government of the United States.

2d. Every citizen of the United States residing abroad, and not in the employment of the Government of the United States.

Every person in the *first* class will be taxed at the rate of *three* per cent. when his or her annual gains, profits, or income exceed \$600, and do not exceed \$10,000.

Every person in the *first* class will be taxed at the rate of *five* per cent. when the annual gains, profits, or income exceed \$10,000, after the following deductions are made from the gross amounts returned (as per table, page 2); p. 303 of this work, viz.:

1st. The \$600 allowed by law.

2d. Other national, State, and local taxes assessed for 1862, and paid.

3d. Rent actually paid for the dwelling-house or estate occupied as the residence of the person assessed.

4th. Necessary repairs to property yielding the income; or insurance thereon; or pay for hired laborers, and their subsistence, employed in conducting his business; or interest on incumbrances upon the property; or all, as the case may be.

Every person in the *second* class will be taxed at the rate of *five* per cent, whatever may be his or her annual gains, profits, or income from property, securities, and stocks owned in the United States, without other deductions than numbers 2 and 4 above stated.

Whenever the taxable income of a resident in the United States, ascertained as above, exceeds \$10,000, and upon a portion of said amount three per cent. has been withheld by the officers of companies, corporations, and associations, from interest or dividends therein due him, such income will be subject to a tax of *two* per cent. additional upon so much thereof as may have been previously subjected to a duty of three per cent. by the officers of the companies, corporations, or associations aforesaid.

But in no case, whether a person is subject to a tax of three or five per cent., is a higher rate of tax than $1\frac{1}{2}$ per cent. to be collected from that portion of income derived from interest upon notes, bonds, or other securities of the United States.

Where a husband and wife live together, and their taxable income is in excess of \$600, they will be entitled to but one deduction of \$600, that being the average fixed by law as an estimated commutation for the expense of maintaining a family. Where they live apart, by divorce or under contract of separation, they will be taxed separately, and be each entitled to a deduction of \$600.

On the following pages will be found detailed statements to assist in making out returns.

Detailed Statement of Sources of Income and the Amount derived from each, during the Year 1862.

	AMOUNTS.
GROSS AMOUNTS MUST BE STATED.	
1. Income of a resident in the United States from profits on any trade, business, or vocation, or any interest therein, wherever carried on.....	
2. From rents, or the use of real estate let.....	
3. From interest on notes, bonds, mortgages, or other personal securities, not those of the United States.....	
4. From interest on notes, bonds, or other securities of the United States.....	
5. From interest or dividends on any bonds or other evidences of indebtedness of any railroad company or corporation.....	
6. From interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance or railroad company or corporation.....	
7. From interest on bonds or dividends on stock, shares, or property in gas, bridge, canal, turnpike, express, telegraph, steamboat, ferry-boat, or manufacturing company or corporation, or from the business usually done thereby.....	
8. From property, securities, or stocks owned in the United States by a citizen thereof residing abroad, not in the employment of the Government of the United States.....	
9. From salary other than as an officer or employee of the United States.....	
10. From salary as an officer or employee of the United States..	
11. From farms or plantations, including all products and profits	
12. From advertisements.....	
13. The guardian, trustee, executor, or administrator of the property or estate of ————	
14. From all sources not herein enumerated.....	
Total.....	

Detailed Statement of Deductions Authorized to be Made.

	AMOUNTS.	
1. Expenses necessarily incurred and paid in carrying on any trade, business, or vocation, such as rent of store, clerk hire, insurance, fuel, freight, etc.		
2. Exempted by law (except in the case of a citizen of the United States residing abroad), \$600.		
3. Amount actually paid for rent of the dwelling-house or estate occupied as a residence.		
4. Other national, State, and local taxes assessed and paid for the year 1862, and not elsewhere included.		
5. Amount actually paid by a property owner for necessary repairs, insurance, and interest on incumbrances upon his property.		
6. Income from interest on bonds, or other evidences of indebtedness, of any railroad company or corporation, from which three per cent. thereon was withheld by the officers thereof, between September 1st and December 31st, 1862, inclusive.		
7. Income from interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance or railroad company, from which three per cent. thereon was withheld by the officers thereof, between September 1st and December 31st, 1862, inclusive.		
8. Amount paid by a farmer or planter for—		
(a.) Hired labor, including the subsistence of the laborers..		
(b.) For necessary repairs upon his farm or plantation.		
(c.) For insurance, and interest on incumbrances upon his farm or plantation.		
9. Salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, in excess of \$600.		
10. Income from advertisements, on which three per cent. was paid, from September 1st to December 31st, 1862, inclusive.		
Total.		

April, 1863.

RULES AND REGULATIONS

UNDER SECTION 109,

IN REGARD TO THE REMOVAL OF PROPRIETARY ARTICLES FOR EXPORTATION.

Medicines, preparations, compositions, perfumery, and cosmetics, mentioned in Section 109 of the Excise Law, may, when intended for exportation, be manufactured and sold, or removed from the place of manufacture, without having stamps affixed thereto, and without being charged with duty, upon compliance with the following regulations, viz.:

1. The person or persons intending to export such articles shall, before the removal, apply to the Collector or Deputy Collector of the District in which the manufactory is situated, for permission to remove the same, and shall file with such application an invoice of the articles to be removed. This application and invoice shall be made and sworn to by the manufacturer or maker, and by the person intending to export the same, if such person be not the manufacturer.

2. A bond must be given, with good and sufficient sureties, in a sum double the amount of stamp duties that would have been required for the articles described in the invoice, to be executed by the manufacturer or maker of the articles aforesaid intended for exportation, and to be delivered to the Collector of the District in which the articles are made or prepared. When the bond is approved by the Collector, he will grant a permit for the removal.

3. The bond will be canceled whenever the manufacturer or maker shall furnish the Collector of Internal Revenue with the following described evidence, viz.:

First. The certificate of the Collector, or other competent officer, of the Customs that the articles named in the invoice and bond have been exported; which certificate shall particularly describe the articles by their marks or otherwise, and shall set forth their quality and quantity, the date of shipment, name of vessel, the port to which they were exported, and the name of the exporter.

Second. The affidavit of the exporter, setting forth that the articles named in the certificate of the Collector of Customs are the identical articles which were named in the invoice and bond given to the Collector of Internal Revenue, that the said goods have been exported at the time and in the manner stated by the custom-house

officer, and that the person making the affidavit is the exporter. If the exporter be not the manufacturer, then the manufacturer will be required to make affidavit as aforesaid.

The affidavit must be executed before a notary public or officer having a seal; or if executed before a justice of the peace, there must be a certificate from a proper officer that such justice is duly authorized to administer such oaths.

February, 1863.

INSTRUCTIONS

TO ASSESSORS AND ASSISTANT ASSESSORS CONCERNING THE PREPARATION AND TRANSMISSION OF THE ALPHABETICAL LIST AND MONTHLY ABSTRACT.

In order to insure uniformity and accuracy in the returns of assessments, and to facilitate the auditing of the same in the Office of Internal Revenue, the following instructions are issued :

1. A Schedule of all articles and occupations subject to taxation under the Excise Law, arranged alphabetically in classes, and each article numbered, has been printed on the first page of each Assessment Book. This Schedule is an exact transcript or compendium of the headings in the Monthly Abstract, and has been prepared to facilitate accurate descriptions and entries in the Assessment Book.

2. A new Assessment Book has been printed, with separate columns and headings for the name, class, and number of each article or occupation, and in making entries in this book each article or occupation must be designated precisely as it is in the Schedule. If, for example, the article to be entered is leather, it should be copied from the Schedule thus : Leather, manufacture of, A, 42. Or, again : Apothecaries, B, 1, etc. In each case the letter and number must be placed under the proper heading.

3. A new Alphabetical List has been printed, containing columns for the name, class, and number of each article or occupation, similar to the same in the Assessment Book; and in preparing the Alphabetical List from the Assessment Book, great care must be taken to copy each entry in full in its proper column and under its appropriate heading.

4. The assessment of each Division must be entered by itself on the Alphabetical List, one division following another in regular order from first to last; each division being properly numbered in the head-line at the top of the page. The various blank spaces should be properly filled up; then add up the "amount of tax" of each class

on every page, carry the footings forward from page to page to the close of each division, and finally recapitulate the amounts by divisions on the last page of the list, thus presenting the total amount of assessments of each class, and also the grand total. The list must then be carefully examined and compared with the copy furnished to the Collector, the various sheets must be arranged in their order, fastened together, and accurately paged, and the Collector's acknowledgment of the receipt of the list *as a whole* should be written at the end.

5. In preparing the Monthly Abstract for the Office of Internal Revenue, the assessments in each division must be entered opposite the figure in the margin of the Abstract indicating the number of the division. The total of each class must be recapitulated at the end by divisions, and added up so as to show the grand total; and these must correspond with the totals in the Alphabetical List. Each column of figures in the Abstract must also be added up, and the sum set down at the foot of the column.

6. When the Alphabetical List and Monthly Abstract are thus prepared, they must be securely inclosed in the same package and transmitted to the Commissioner of Internal Revenue as soon as possible after the close of each month.

February, 1863.

INSTRUCTIONS

TO COLLECTORS CONCERNING THE PREPARATION AND TRANSMISSION
TO THE COMMISSIONER OF INTERNAL REVENUE OF THE DETAILED
LIST AND MONTHLY ABSTRACT.

In order to insure uniformity and accuracy in the returns of collections, and to facilitate the auditing of the same in the Office of Internal Revenue, the following instructions are issued :

1. A new Detailed List has been printed, containing separate columns and headings for the name, class, and number of each article or occupation subject to taxation, corresponding precisely to the columns and headings in the Alphabetical List which Collectors receive from Assessors. In preparing the Detailed List from the Alphabetical List, great care must be taken to copy each entry in full in its proper column and under its appropriate heading, designating each article or occupation by its name, class, and number.

2. The collections must, when practicable, be entered on the Detailed List by divisions, one division following another in regular

order from first to last, each division being properly numbered in the head-line at the top of the page. The various blank spaces must be properly filled; then add up the "amount of tax" of each class on every page, carry forward the footings from page to page to the close of each division, and finally recapitulate the amounts by divisions on the last page of the list, thus presenting the total amount of collections of each class, and also the grand total. The sheets of the list prepared for the Office of Internal Revenue must be carefully arranged in their order, fastened together, and accurately paged.

3. In preparing the Monthly Abstract for the Office of Internal Revenue, the collections in each division must be entered opposite the figure in the margin of the Abstract indicating the number of the division. The total of each class must be recapitulated on the last page by divisions, and added up so as to show the grand total; and these must correspond with the totals in the Detailed List. Each column of figures in the Abstract must also be added up, and the sum set down at the foot of the column.

4. When the Detailed List and Monthly Abstract are thus prepared, they must be securely inclosed in the same package and transmitted to the Commissioner of Internal Revenue as soon as possible after the close of each month.

April 24, 1863.

OFFICIAL CIRCULAR.

TO ASSESSORS AND COLLECTORS OF INTERNAL REVENUE.

The ordinary blank forms in use by Assessors and Collectors are supplied by this Office. Officers of Internal Revenue are directed not to procure their blanks elsewhere, and are hereby notified that bills for the purchase of such blanks, incurred without the sanction of the Commissioner, will not be approved.

The urgent necessity for the exercise of greater economy than has been practiced by many officers, renders this notice requisite.

JOSEPH J. LEWIS,

Commissioner.

LETTER

OF THE

SECRETARY OF THE TREASURY,

TRANSMITTING A COMMUNICATION FROM THE COMMISSIONER OF INTERNAL REVENUE, CONCERNING THE ORGANIZATION OF HIS OFFICE AND THE PRESENT CONDITION OF ITS BUSINESS.

JANUARY 21, 1863.—Read, referred to the Committee on Finance, and ordered to be printed.

TREASURY DEPARTMENT, *January 20, 1863.*

SIR: I have the honor to transmit herewith a communication from the Commissioner of Internal Revenue, concerning the organization of his office and the present condition of its business. I respectfully invite the attention of the Senate to its statements and suggestions.

With great respect,

S. P. CHASE,
Secretary of the Treasury.

HON. HANNIBAL HAMLIN,
President of the Senate.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE, }
January 13, 1863. }

SIR: I have the honor to submit the following statement concerning the organization of this office and the present condition of its business. It is not in my power to furnish the facts contemplated by the thirty-third section of the Excise Law, nor will the facts therein required deserve consideration until one year of experience, at least, from the 1st of September, 1862.

I entered upon my duties, as Commissioner of Internal Revenue, on the 17th day of July last; and although the organization of the office is now nearly accomplished, the returns of Assessors and Collectors are not yet so general and complete in their character as to enable me to furnish statistics of importance as the basis of an estimate of the revenue to be derived from specific subjects of taxation. The States not in actual rebellion have been divided into collection

districts corresponding in number, generally, to the Representatives to which they will be severally entitled in the Thirty-eighth Congress. An Assessor and Collector have been appointed in each. The whole number of districts is one hundred and eighty-three, including two in Virginia not filled by appointment of Assessors and Collectors.

The Collectors and Assessors have been required to make returns of the number of Deputy Collectors and Assistant Assessors, and the residence of each. Collectors have also been required to state the amount of the penal sum of the bond given by each Deputy. The whole number of Deputy Collectors thus appointed is 898. The number of Assistant Assessors is 2,558; making an aggregate of Collectors, Deputy Collectors, Assessors, and Assistant Assessors, of 3,814. There are also sixty male clerks and eight female clerks, who have been appointed in the Treasury Department and assigned for duty in this office. The whole number of persons employed in assessing and collecting the revenue is, therefore, 3,882. The number of Assessors and Collectors appointed does not correspond with the number of districts, as there are several vacancies existing.

I have not the means at the present time of estimating with confidence the amount of revenue which will be derived under the Excise Law of July 1, 1862. During the last month I have caused a careful investigation to be instituted into the several sources of revenue, and an estimate to be made of the amount which may be derived from each source. According to this estimate, there will be received from all sources, except stamp duties, during the current fiscal year, ending the 30th of June next, the sum of \$61,777,799. I estimate that the receipts from stamp duties during the same period will amount to the sum of fifteen millions of dollars; making an aggregate revenue of \$76,777,799. This result has been reached by the most careful inquiry that could be instituted into the amount of the various kinds of manufactures, the revenue to be derived from each, and by a like careful inquiry into all the other sources of income. This estimate is less by about eight millions of dollars than the general estimate which I had the honor to submit to you early in the month of December last. I have only to say that in the more careful investigation which has recently been made, the revenue from each source has been estimated below, rather than above, what may reasonably be anticipated. It may be assumed, further, that without material changes in the business of the country, the revenue from the same sources, for the fiscal year 1863-64, will not be less than one hundred and fifty millions of dollars.

Before proceeding to estimate the expenses of assessing and collecting the revenue, I desire to express the opinion that an increase

in the pay of Assessors is very important, if not absolutely necessary. In many of the cities and populous districts the services of competent persons have been secured and retained only by the assurance that such a recommendation would be made to Congress. It is of importance to the Government that the Assessor should be a man of intelligence, of business capacity, and unfaltering integrity. The compensation provided by law is not adequate for the services of men who possess these qualifications. In many cases the expense of procuring a suitable office for the transaction of public business, and the proper furnishing of the same, has consumed the entire compensation which the Assessor is entitled to receive. It seems to me that an allowance by the day, or by the year, is preferable to compensation by commissions. If provision were made to a reasonable amount for office rent, an allowance of five dollars per day for the time employed, without regard to the nature of the service performed, might be an adequate compensation for Assessors in much the larger portion of the country. It would, however, I think, be necessary, if such should be the general rule, that the Secretary of the Treasury should be authorized to allow additional compensation to Assessors in portions of the country where the expenses of living are large, which compensation should not in any case amount to more than \$3,500 per annum.

It may be deemed expedient to provide that the salary of Assessors in districts which yield a revenue of \$400,000, or less, shall be fixed at \$1,500 per annum; and that in districts where the annual receipts exceed the sum of \$400,000, the Assessor shall be entitled to receive one fifth of one per cent. on the excess over \$400,000, in addition to his fixed salary; provided, that in no case shall such commissions and salary exceed the sum of \$3,500 per annum. In this connection it may be proper to suggest, also, that the Government should furnish to each Collector, and to each Assessor, a suitable safe for the preservation of the books and moneys belonging to the Government.

Assuming that some additional compensation will be allowed to Assessors, I have made the following estimate of the annual expenses of collecting the revenue, viz.: For expenses of assessing the taxes, the sum of \$10,000 in each collection district, or a total of \$1,830,000; for the collection of the taxes in each district, the sum of \$8,000, or \$1,464,000 in all; for stationery, \$70,000; for advertising by Assessors and Collectors, \$30,000; for salaries of the Commissioner and clerks in the Office of Internal Revenue, \$120,000; for blank books and advertising, \$10,000; for printing stamps, \$85,000; for stamp agency at Philadelphia, \$7,500. Total, \$3,616,500. The only remaining item of expenditure is that of printing. Of this I make no estimate.

These estimates of receipts and expenditures show that the cost

of assessing and collecting the taxes under the present system will be $2\frac{4}{10}\%$ per centum; and I have the strongest confidence that in the States now acknowledging the authority of the Constitution the expenses can never exceed three per cent. When the authority of the Government is re-established in the rebellious States, the expenses will be increased without a proportionate increase in receipts. The returns received show that the expenses of collecting taxes in the Territories are altogether disproportionate to the income; indeed, the income will barely meet the cost of collection. It may be deemed wise economy to limit the operation of the tax law to the States. This relief would encourage immigration, and ultimately increase the revenues of the country.

When I entered upon the duties of the office, the subject which first engaged my attention was the preparation of revenue stamps. By the provisions of the law, it was necessary that each stamp should indicate upon its face the nature of the paper or instrument to which it was to be applied. This requisition involved the preparation of a large number of engravings and dies which should be dissimilar in design or in appearance. As the time was limited for so great an undertaking, and, in case an attempt should be made to procure stamps of various designs, the risk of failure in some instances at least would be great, it was thought advisable that the leading feature in each should be the same. Upon consultation and with your approval, the head of Washington, after Stuart's painting, was adopted. Proposals, a copy of which is herewith transmitted, were issued on the 26th of July, 1862. On the 6th day of August the bids were opened, in the presence of the bidders, and the contract was awarded to Messrs. Butler & Carpenter, of Philadelphia, at the price of thirteen cents per thousand, deliverable in Philadelphia, or thirteen and a half cents per thousand, deliverable in Washington—their bid being much more advantageous to the Government than any other. It is but simple justice to say that the contractors have displayed great energy and a good degree of taste in the prosecution of the work and the preparation of the engravings. Had the law been so framed originally that a stamp of a given denomination could have been used for its value upon any instrument, without regard to its kind, the work of preparing the stamps would have been much diminished, and the public would have been supplied at an earlier day. The supplemental act of the 25th day of December last permits the use of stamps without regard to the nature of the instrument to which they are applied. It will, however, be advisable to retain the existing distinctive characteristics, inasmuch as persons engaged in particular pursuits, such as life or fire insurance, for example, will prefer stamps especially designed for their use. As the dies are

engraved and plates are prepared, these stamps can now be furnished at less cost than would be incurred in the preparation of new stamps of a general character.

During the months of October, November, and a portion of December last, the supply of stamps, both in amount and kind, was inadequate, and the office was unable to meet the demand made upon it. Consequently, many orders remained unanswered, in whole or in part, for a long period of time. In some cases complaints were made, but I am not aware that any neglect could justly have been attributable, under the circumstances that existed, either to the contractors or to this office. At the present time the supply of stamps of every kind is equal to any probable demand that can be made. The arrangements of the office are such that stamps will be forwarded from Philadelphia within three days after the receipt of the orders. The system of checks and guards adopted is such as justifies the belief that losses to the Government can not occur, either in connection with the receipt of moneys or the distribution of stamps.

Numerous applications have been made for the establishment of stamp agencies in different portions of the country. These applications have been uniformly declined, not only in obedience to the plain provisions of the law, but also from a firm conviction that it would be unwise in the Government to encourage the establishment of such agencies. The law authorizes the allowance of a commission to those who purchase stamps in sums of not less than fifty dollars. Under this authority the following commissions are allowed:

On purchases of \$50 or more, 2 per centum.

On purchases of \$100 or more, 3 per centum.

On purchases of \$500 or more, 4 per centum.

On purchases of \$1,000 or more, 5 per centum.

It is believed that these rates will so enlist private enterprise that stamps will be furnished for sale in every section of the country. If, however, the commission now allowed by law should prove inadequate to secure this result, it would be wiser to increase the commission than to appoint agents for the sale of stamps. In the latter case, the number of agents must be very large, stamps must be delivered on credit, and even if bonds, with sureties, were given for ultimate payment, the losses would be large, and the probable loss of interest would not be less than two per cent. on the aggregate sales. Under the present arrangement, stamps are not delivered in any case except upon the receipt of the money. At the close of business each day the Government is able to avail itself of such sums as have been received, while, if stamps were deposited in small amounts and with a large number of persons in different sections of the country, no reliance could be placed upon the receipts from this source of

revenue. It is also not to be overlooked that by the present plan our system of accounts, in connection with the sale of stamps, is very simple and safe; but should depositories be established over the whole country, the business of this office would be largely increased and complicated. If agents are appointed, the number should be limited to one in each State of those most distant from the seat of Government. The stamps should be sold upon the terms adopted for the regulation of sales at the Office of Internal Revenue, and the compensation to the agent should be paid from the appropriations for the support of this office.

I suggest, as an important alteration needed in the stamp act, that whenever an instrument requiring a stamp is executed in a foreign country, the stamp may be affixed and canceled by any party within the United States intrusted with the custody of such instrument.

It may be expedient to so alter the law that the stamps required upon bonds secured by mortgage shall correspond in amount to the stamps required upon promissory notes.

In the administration of the duties of this office I have felt the necessity of a solicitor or legal adviser. In addition to the labor of organizing a system which should at once embrace the assessment and collection of taxes, a proper accountability upon the part of Assessors and Collectors, and the administration of the central office, I have been under the necessity constantly of interpreting and explaining the law. The decisions have been very numerous, and the questions submitted should have received the individual attention and best judgment of a skillful and experienced lawyer. The necessity for the services of such a person will not be less hereafter. From the nature of things, controversies will arise between parties assessed and the Government, and in all such cases instructions and advice of a legal character should be given to Assessors and Collectors. It is also to be anticipated that in numerous cases taxes will be paid under protest; suits will be commenced against Collectors, and some provision should be made for furnishing these officers with legal advice and assistance. It will likewise be necessary for Collectors to institute legal proceedings against delinquents under, and violators of, the law. Thus far the law has not only not been resisted, but its officers have been accepted and welcomed, and the experience of the country justifies the statement that the measure, in plan and in detail, was framed with a high degree of wisdom. In many trifling particulars the law will require amendment, but in this communication I desire to call attention to those defects only which I deem most important in character.

It became necessary very early to establish a rule or test by which to decide, in a given case, whether a particular article or product was

or was not a manufacture under the law, and consequently subject to or exempt from taxation. As the law itself was framed without direct reference to manufactures and the sale of manufactured goods, I saw no way open for the satisfactory settlement of such questions except to appeal to the usages of business men. Hence I have decided that any article made by hand or machinery, and known to commerce as an article of traffic, and not exempt under the law, must be regarded as a manufacture, and subject to taxation as such. It was, of course, well understood by Congress that many manufactures which are complete in themselves, and articles well known to commerce, are yet the materials out of which other manufactures are produced. It must also have been understood by Congress that, under any possible construction of the law, the same articles or materials would be taxed two or more times in different manufactures. By the express provisions of the law, raw cotton was subject to a tax of half a cent per pound, and cotton goods manufactured were subject generally to a tax of three per cent. ad valorem. Leather is subject to a specific tax, and all manufactures of leather are also subject to a three per cent. ad valorem tax. By the construction which I have been called necessarily to give to the law, some articles are taxed three, and even four times. In most cases, the several taxes are levied upon articles which are consumed chiefly or altogether within the limits of the United States; and if the tax be uniform upon all producers and manufacturers, the only effect is to increase the cost of the articles to the consumer. I am not aware that the tax will be so great in any case as to materially diminish consumption. It is not, however, to be overlooked that this system of taxation tends to aggregate business in the hands of men who are able to carry on the processes of manufacturing an article in all its stages. It would be manifestly unjust to allow an individual to manufacture leather, and from the leather to manufacture shoes, paying duty only on the last product. The law provides that whenever a manufacture is removed for consumption, the manufacturer is liable to pay the tax on the article so removed. Under this provision of law I should feel bound to hold that a manufacturer of leather and of shoes would be liable to taxation upon the leather whenever it was removed for consumption or manufacture. The legality of such a ruling is not free from doubt, and I therefore respectfully suggest such an alteration of the law as to provide that whenever a manufacturer shall use, or shall remove for consumption or use, any articles, goods, wares, or merchandise, which, if removed for sale, would be liable to taxation as manufactures, he shall be assessed upon the salable value of the articles, goods, wares, or merchandise so used, or so removed for consumption or use. In the absence of legislation upon this point, and of authority under

the law for the ruling just indicated, it would be impossible that the existing divisions and subdivisions of labor in the mechanical and manufacturing pursuits should longer continue. A change in this particular would not only be disastrous to a large number of mechanics and manufacturers, but would essentially and perniciously affect the prosperity of the country. The uncertainty existing in the public mind upon this point has already affected business unfavorably, and if suffered longer to exist, will be likely to produce formidable opposition to the whole revenue system. I can not, therefore, too strongly urge the importance of legislation upon this subject.

There are a limited number of articles which are plainly manufactures, but which, as manufactures, are but slightly increased in value over the value of the material used. I would therefore respectfully suggest, that whenever the value of a manufactured article does not exceed the value of the material of which it is composed by more than five per cent. of the value of such material, the manufacturer should be exempt from taxation.

It so often happens in cities and large towns that persons in business remove from one place to another, that I feel compelled to suggest respectfully such an alteration of the law as will allow a licensee to enjoy a license, granted for a particular business in a specified place, at any other place to which he may remove.

The law itself does not furnish a rule or test of universal application by which a wholesale dealer can be distinguished from a retail dealer. I respectfully suggest, in addition to the tests already provided, that no person whose sales are less than twenty thousand dollars per annum shall be regarded as a wholesale dealer. It may also be expedient to divide wholesale dealers in two or more classes, as licensees, according to the annual amount of business.

It has happened in many cases that illegal assessments have been made, and in some instances the money so assessed has been paid to Collectors and deposited in the Treasury. Other similar instances will arise. It seems to me that authority should be given, either to the Secretary of the Treasury or to the Commissioner of Internal Revenue, to refund the money when so paid, or to make proper allowances to Collectors, when lists containing such assessments have been returned and the Collectors have been charged with the whole amount thereof.

The experience of the Office has suggested many modifications of the law which promise to be beneficial to the Government or convenient to the public, but their importance is not such as justify even an enumeration. Information on these several topics can be presented more satisfactorily in an informal manner, either to yourself or to the Committee of Ways and Means, as may seem to you expedient.

I desire in this, my first communication upon the general affairs of this Office, to signify my sense of personal obligation to you for the generous confidence with which you have honored and aided me in the discharge of my duties.

I am, with the highest respect, your obedient servant,

GEO. S. BOUTWELL,
Commissioner of Internal Revenue.

Hon. S. P. CHASE,
Secretary of the Treasury.



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Band, hoop, and sheet iron, not thinner than No. 18 wire gauge, per ton	1 50	56
Thinner than No. 18 wire gauge, per ton	2 00	57
Plate, not less than one-eighth of an inch in thickness, per ton	1 50	56
Railroad, re-rolled, per ton	75	56
Less than one-eighth of an inch in thickness, per ton	2 00	57
Cut nails and spikes, per ton	2 00	57
Bars, rods, bands, hoops, sheets, plates, nails, and spikes, manufactured from iron, upon which the duty of \$1 50 has been levied and paid, subject to an additional duty of, per ton	50	57
Cast, used for bridges, buildings, or other permanent structures, per ton	1 00	57
Pig and other, not advanced beyond slabs, blooms, or loops, not regarded as manufactures		60
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Oil dressed, per lb.....	02	58
Oil dressed, manufactured into articles, on which the tax was paid before so manufactured, on the increased valuation.....	3 per ct.	59
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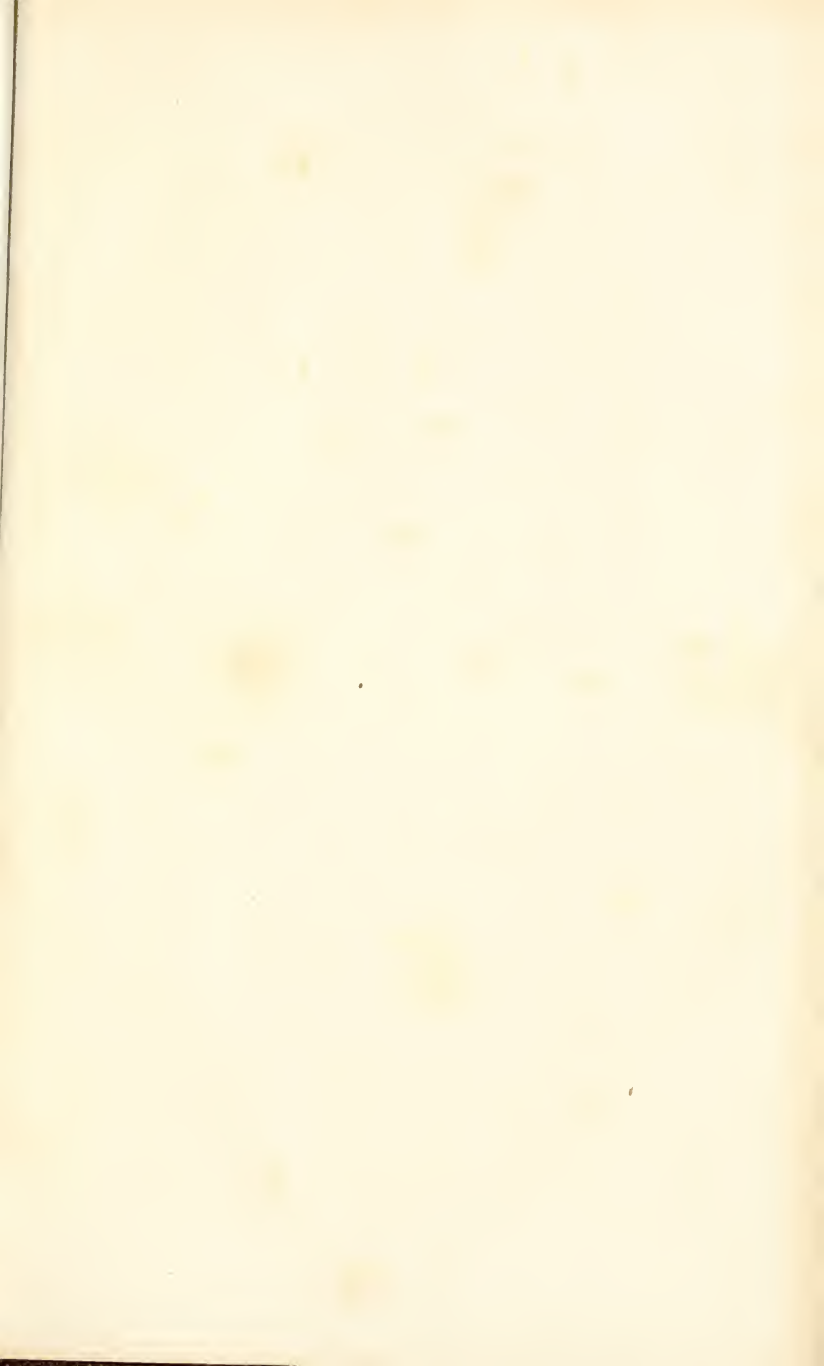
Y.

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Z.

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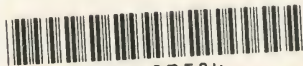
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